REPORT

OF THE

COURT OF WARDS,

NORTH-WESTERN PROVINCES,

FOR THE REVENUE YEAR 1876-77.

ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1878.

INDEX.

	Page.
GENERAL REVIEW	1
Appendix A.—Wards' estates' notices.	
Muzaffarnagar—	
Jauli	7
Míránpur	ib.
Sambalahra	ib.
Meerut—	
Nagla Katar	8
Sheikhpura	ib.
Karam Ali Khan's estate	ib.
Lawar	9
Muradnagar	ib.
Pírnagar	ib.
Bulandshahr—	
Khúrja	ib.
Skinner estate	10
Jahángirabad	ib.
Bijnor—	
Sherkot	ib.
Moradabad—	
Musammat Shabnam's estate	11
Estate of Kishn Singh and Gokul Singh ...	ib.
Ditto Bakht Singh and Indarjit Singh ...	ib.
Shankar Lal's estate	ib.
Bishambhar Nath's estate	ib.
Munawar Ali Khan's estate	12
Estate of Abdul Wahid	ib.
Kunwar Bhim Singh's estate	ib.
Estate of Kazi Muhammad Abbas... ...	13
Budaun—	
Alapur	ib.
Bareilly—	
Deoria	ib.
Shahjahánpur—	
Narayanpur	14
Nahal	ib.
Mutra—	
Estate of Hardeo Prasad	ib.
Agra—	
Parna	15
Awa	ib.
Farukhabad—	
Khimsipur	17
Kudsiya Begam's estate	ib.
Mainpuri—	
Kunj Bihari Lal's estate	ib.
Arjunpur	18
Etáwah—	
Chakarnagar	ib.
Bharai	19
Malhajani	ib.
Bharthna	19
Sirsai Nawar	20
Uncha	ib.
Sunasi	ib.
Kuyan	21
Etah—	
Rani Damar	ib.
Raya	ib.
Azizpur	ib.
Rámpur	22
Jalaun—	
Kukargawan	ib.
Jhánsi—	
Takhtauli Mahalwara	ib.
Katahra	ib.
Chirgaon	23
Lalitpur—	
Estate of Ram Charn	ib.
Nirbhay Singh's estate (Banpur)	ib.
Marwari	ib.
Rajwara	ib.
Jagan Nath's estate	24
Karora	ib.
Kulna	ib.
Dharpura Gidhaura	ib.
Cawnpore—	
Shahryarpur	25
Nunhari	ib.
Pankigangaganj, No. II.	ib.
Jagjiwanpur	ib.
Barwa Khurd	ib.
Usmanpur (Takhtauli)	26
Rawatpur	ib.
Akbarpur Sen	ib.
Muminpur Ratgawan	ib.
Ghagwa Bhabhi	ib.
Pankigangaganj, No. I.	27
Fatehpur—	
Patti Shah	ib.
Ahmadpur Kusumbha	ib.
Estate of Ata Husain Khan	28
Ditto Khan Bibi	ib.
Asothar	ib.
Nawab Ahmad Husain Khan's estate (Bindaur),	29
Allahabad—	
Sarai Pitha	ib.
Sarai Bharat	30
Khargapur	ib.
Gambhira	ib.
Manda	31
Rai Pratap Chand's estate	ib.
Estate of Rai Bahadur Asapal Singh ...	ib.
Hamírpur—	
Har Lal's estate	32
Estate of Musammat Makhania	ib.
Jaunpur—	
Bhagesa	ib.

Page.

Gorakhpur—

Majhauli 32

Basti—

Mithwal Bakhshi estates Nos. I. and II. ... 33

Azamgarh—

Balgobind's estate ... ... *ib.*
Dubari ... ... *ib.*

Mirzapur—

Agori Barhar 34
Kantit ... ... *ib.*
Nand Kunwar Pande's estate 35
Gopálpur, No. II. ... ... *ib.*
Tikori 36
Gopálpur, No. I. ... ... *ib.*
Rámgarh 37

Benares—

Pisur Danielpur 38

Gházipur—

Sunwani ... ... *ib.*
Estate of Sat Narayan Pande ... ... *ib.*
Karim-ud-dinpur ... ... *ib.*

Appendix B.—Wards' Institute, Benares ... 38

Appendix C.—Dúdhi Tappas 39

Appendix D.—Benevolent Trusts 41

Appendix E.—Book Circulars issued during the year 1876-77—

No. $\frac{2}{X.\ 20,}$ dated the 1st March, 1877... 42
" $\frac{3}{X.\ 122,}$ dated the 29th ditto ... *ib.*
" $\frac{4}{X.\ 111,}$ dated the 23rd June, 1877 *ib.*

Statement No. I.—Estates under the superintendence of the Court of Wards 44

Statement No. II.—Assets and liabilities on the 30th September, 1877, exclusive of value of landed property, stock, and houses 50

Page.

Statement No. III.—Showing the rental, demand, collections and balance 54

Statement No. IV.—Showing the net profits ... 58

Statement No. V.—Personal and other expenditure not chargeable to profits in statement No IV. 62

Statement No. VI.—Works of improvement ... 66

Statement No. VII.—Progress made in liquidation of debts 67

Statement No. VIII.—Present circumstances of the loans made to encumbered estates by the Government and the Court of Wards ... 69

Statement No. IX.—Showing details of notices of ejectment under section 36, Act XVIII. of 1873 70

Statement No. X.—Showing details of applications for enhancement of rent ... ... *ib.*

Statement No. XI.—Showing estates from which balances of the current revenue demand were due 71

Statement No. XII.—Showing estates from which outstanding arrears of revenue were due ... *ib.*

Statement No. XIII.—Comparative statement of receipts and disbursements of the Dúdhi Tappas 72

Statement No. XIV.—Comparative statement of assets and liabilities of the Dúdhi Tappas ... *ib.*

Statement No. XV.—Receipts and disbursements of benevolent trusts for eighteen months ending 30th September, 1877 73

Statement No. XVI.—Showing the recoveries of interest in Government securities belonging to benevolent trusts for eighteen months ending 30th September, 1877 74

Statement No. XVII.—Statement of assets and liabilities of benevolent trusts, exclusive of the value of landed property and houses ... 75

REPORT

OF THE

COURT OF WARDS,

NORTH-WESTERN PROVINCES.

No. $\frac{314}{X. 109}$ OF 1878.

FROM

GEORGE BUTT, ESQ.,

Offg. Secretary to the Board of Revenue,

North-Western Provinces,

To

C. ROBERTSON, ESQ.,

Secretary to Government,

North-Western Provinces and Oudh.

DATED ALLAHABAD, THE 6TH JUNE, 1878.

SIR,

DEPARTMENT X.

Present:
C. P. CARMICHAEL, ESQ., Junior Member.

I AM directed by the Junior Member of the Board of Revenue to submit the following report on the administration of the estates held under the Court of Wards of the North-Western Provinces for the revenue year 1876-77.

2. In the report for 1875-76 accounts were furnished of 90 estates. The present report shows the accounts of 97 estates. The following estates which appeared in the report for 1875-76 are omitted from the present report, the estates having been released before the 1st October, 1876:—

Jagannath	Lalitpur.
Har Lal	Hamírpur.
Umrao Zaman Khan	Farukhabad.
Shahryarpur	Cawnpore.

The superintendence of the following estates having been assumed during the year under report, the accounts are furnished for the first time:—

Pirnagar.	Kukargawan.	Kulna.
Awa.	Dharpura-Gidhaura.	Bindaur.
Deoria.	Ahmadpur Kusumbha.	Gambhira.
Arjunpur.	Tikori.	Ramgarh.

There were at the close of the year 97 estates under the Court's charge. These may be classified as follows:—

Estate of	At commencement of year 1876-77.	Released during year.	Taken under superintendence during year.	At end of year 1876-77.
(1) Females declared by the local Government incompetent to manage their estates under clause A.	12	1	2	13
(2) Minors under clause B.	51	3	9	57
(3) Lunatics under clause D.	8	1	1	8
(4) Proprietors incapacitated by physical defects and infirmities under clause E.	1	...	1	2
(5) Proprietors declared by the local Government on their own application to be disqualified from managing their estates under clause G.	16	...	3	19
(6) Proprietors not subject to the jurisdiction of Court of Wards, but whose estates are encumbered and are managed by Court of Wards.	2	...	...	2
Total ...	90	A 5	B 16	C 101

A.—The apparent difference (1) is due to the release of the Sherkot estate from clause A.

B.—The apparent difference (4) is due to the Miranpur Narayanpur and Patti Shah estates being shown under two clauses in statement No. I. this year, but only under one in 1875-76, and the charge of the Sherkot estate having been re-assumed under clause B.

C.—The apparent difference (4) is due to the Miranpur Narayanpur, Bhartua, and Patti Shah estates being shown under two clauses in statement No. I.

3. During the year under report a close enquiry was made as to the exact shares and number of villages owned by the proprietors of estates under the Court. Many errors were discovered, arising chiefly from the accurate extent of the owners' rights not having been correctly described by the Collector in the first instance.

The 97 estates now under the Court comprise 2,028 whole villages and shares in 1,196, being 42 entire villages less and 637 shares of villages more than in the previous year.

Of the 2,028 whole villages 1,841 are revenue-paying and 187 revenue-free, and of the villages in which shares are held 1,157 pay revenue and 39 are revenue-free.

4. The rent collected during the year was from—

	Rs.
Revenue-paying villages	20,43,251
Revenue-free ditto	95,963
Total ...	21,39,214

This shows an increase of Rs. 7,10,578 over the rental of the estates held during the previous year, this being due to the large income of the Awa estate brought under the Court's management during the year.

The proceeds of ŝayar and cesses are shown in detail in statement No. IV. as before, the total miscellaneous income for the year being Rs. 5,16,035.

5. The total Government demand was Rs. 12,84,367-9-10, consisting of the following :—

	Rs.	a.	p.
Land revenue	10,59,314	3	8
Cesses	1,08,657	7	11
Patwári rate	59,627	8	7
Owner's rate	168	15	7
Occupier's rate	53,943	7	6
Takávi	2,655	14	7

The whole of this demand was realized and credited during the year, with the exception of a sum of Rs. 2,206-12-4 outstanding balance of takávi advances of the famine year 1868-69. Of this Rs. 1,760 is due from the Rajwara estate in the Jhánsi district. From the income of the estate arrears of revenue amounting to Rs. 1,288 were paid during the year. This cleared the estate from revenue arrears, and it is expected that a large portion of the Rs. 1,760 due for takávi will be paid off during the current year. A sum of Rs. 162-10-7 is due on the same account from the estate of Banpur. The Collector has been instructed to realize this from the estate in the usual way, but as the estate has been released, this arrear will be expunged from future Court of Wards' accounts. The remainder of the balance, Rs. 284-1-9, is due from very impoverished estates—Rampur in Etah, and Marwari in Jhánsi—but will ultimately be realized.

6. The percentage of land revenue to the rental collected from revenue-paying land was 52 per cent., *i.e.*, 2 per cent. higher than last year. The incidence in individual estates varies from 19 per cent. in Nand Kunwar Pande's estate to 70 per cent. in Katahra.

The divisions of Jhánsi and Allahabad stand highest with a percentage of 59 in each. Benares is lowest with 35, owing to its permanent settlement, Meerut is 44, Rohilkhand 55, and Agra 57.

7. The gross rental demand of the estates was—

	Rs.
Arrears	2,35,783
Current	21,67,497
	24,03,280

The collections were—

	Rs.
Arrears	91,346
Current	20,47,868
	21,39,214

The percentages of collection to demand were—

	Rs.
Arrears	39
Current	94
	89

The percentage of collection of arrears shows a falling off of 5 compared with last year. This is chiefly due to the bad season, and partially to the retention by district officers, as recoverable arrears, of items which more thorough investigation on their part would show to be really nominal or irrecoverable. For instance, in the Awa estate out of Rs. 81,090 arrears only 13 per cent., *viz.*, Rs. 10,838, were collected. The figures of this one estate suffice to lower the average considerably ; for, leaving this estate out of the calculation, the percentage of collection to demand for arrears falls at 52 per cent. The percentage of current collection to demand is 94 ; the same as last year, and shows great care on the part of district officers in this matter.

8. The rent balances outstanding at the close of the year amounted to Rs. 2,64,067 ; of this :—

Rs. 1,67,373 are said to be recoverable ;
Rs. 60,931 doubtful ;
Rs. 35,763 are either nominal or irrecoverable.

The percentages of these items to the total outstanding balance are—

Recoverable	63
Doubtful	23
Irrecoverable	14

9. There was less litigation during the year under report between the Court of Wards and its tenants than in previous years. Suits for arrears of rent were rare.

There were only 90 notices of ejectment under section 36 of Act XVIII. of 1873, referring to 1,054 acres. Of these only 17 were contested, 8 successfully and 9 unsuccessfully. Seventy-two tenants relinquished their holdings, and one was allowed to retain his fields at enhanced rents. The number of notices of this kind in the previous year was swelled by the Sunwani estate returns, as explained at page 3 of the Court's report for 1875-76.

As in the previous years, it was only in the districts under settlement that any applications for enhancement of rent were made. The number disposed of was 297, of which 275 were in the Awa estate alone. The tenants concerned were 666, and the area in respect of which enhancement was sought 5,982 acres. The rate per acre was raised from Rs. 4-3-7 to Rs. 5-3-2, and the rent enhanced from Rs. 25,288 to Rs. 31,115.

The number of applications was larger than in the previous year, but the area was smaller, and the amount of enhancements considerably less. Fears of a coming famine no doubt much affected the cases.

The Legal Remembrancer's report will deal with any noticeable features in the civil court litigation in which the Court was involved.

10. The cost of management, including the expenditure on establishment in the Board's office, amounted to Rs. 1,19,123-13-4.

The percentage of cost of management to the ordinary income shown in column 9, statement No. 4 (Rs. 26,88,279-7-3), was 4·43, being slightly less than in the previous year.

The statement in para. 6 of last year's report to Government, that the charges of the Government Press for printed forms was included in the calculation as to this percentage, was inaccurate. Such items are included in the head Miscellaneous Charges, column 16 of statement No. IV.

In four estates only the cost of management exceeded 10 per cent., *viz.*—

Banpur	11·32
Marwari	10·15
Barwa Khurd	11·29
Ahmadpur Kusumbha	12·44

The reason of this excessive charge was noticed in the case of Marwari and Barwa Khurd in para. 6 of the Court's report for 1875-76.

The Banpur estate was released at the end of February, 1877, and the establishment was paid in full, although all the kharíf rents had not been collected ; hence the apparent high percentage.

The estate of Ahmadpur Kusumbha, belonging to Dilsukh Rai, was during the year leased to Tulsi Ram, the lunatic's uncle and personal guardian, who agreed after defraying all expenses of every kind to pay Rs. 500 clear profit to the Court of Wards. The accounts furnished by Tulsi Ram are probably very inaccurate. In future the lessee will merely pay Rs. 500 to the Court of Wards, and no detailed accounts will be required from him.

The Board still continue the system, when practicable, of employing the wards or their relations as managers of the estates.

11. Rs. 3,546-10-0 only were advanced during the year as takávi, the largest sums being so spent in the estates of Agori Barhar (1,000), Katahra (972), and Rajwara (300).

This amount is much smaller than that advanced in 1875-76, but the district officers appear to have waited to see whether the rains would fail altogether or not, for large advances of takávi were made in the commencement of the current year.

Rs. 5,774 were realized during the year, and the balance outstanding at the close of the year was Rs. 9,090.

12. Out of Rs. 51,019-13-7 spent on improvements in 26 estates, the sum of Rs. 40,141-6-0 was devoted to the construction and repairs of wells, tanks, embankments, and other irrigation works. These will no doubt considerably raise the value of the estates, and in some instances a direct return is already realized (*vide* Appendix A, note on Kantit estate).

13. The wards' "Ordinary" personal expenditure was Rs. 2,09,811-15-1—a considerable increase over that incurred last year.

The "Extraordinary" was Rs. 84,688-10-7, also showing an excess over that in 1875-76. This is chiefly due to the Awa estate, the "Ordinary" and Extraordinary "Personal" expenditure in which was Rs. 56,885-12-7 and Rs. 23,451-9-9 respectively.

14. The educational expenses were Rs. 6,806-2-4. There were no changes worthy of notice during the year under report. The wards' institute is noticed separately in Appendix B.

15. The savings invested during the year amounted to Rs. 3,17,446-4-3, expended in—

	Rs.	a.	p.
Purchase of Government promissory notes	2,48,606	4	5
Purchase of landed property	16,654	15	10
Well secured loans	52,185	0	0

The Court now holds Government securities to the extent of Rs. 7,80,152-6-1, compared with Rs. 5,76,695 in the previous year.

16. The total debt owed by the estates managed by the Court of Wards in 1876-77 at the time charge of them was assumed was Rs. 47,56,368-8-6. This was distributed over 76 estates. Further debts amounting to Rs. 5,87,325-1-7 were unavoidably incurred after the assumption of superintendence, making the total load of debt Rs. 53,43,693-10-1. By the end of 1876-77 Rs. 31,23,954-4-10 was paid, including interest ; 25 estates had been quite freed, and 51 remained with an incumbrance of Rs. 22,19,739-5-3. This is a tangible satisfactory result of the Court's management.

17. Statement No. VII. gives the details of loans made by the State and the Court of Wards to encumbered properties.

Rs. 1,60,411-13-0 was, with the previous sanction of Government, advanced from the surplus funds of estates under the Court to other more needy estates under the Court, and Government advanced Rs. 10,03,028-14-8. Up to the close of the year Rs. 2,21,224-10-6 were repaid to the State on account of principal and interest, and Rs. 27,340-0-1 to the Court.

There remained due to the State Rs. 8,15,259-4-7 and Rs. 1,51,784-12-11 due to Court on account of principal and interest on 30th September, 1877.

The same system and form of accounts as that noticed in the previous year's the report was continued.

18. It will be seen from paras. 15 and 17 that the amount of savings invested in Government securities is almost equal to the total debt due to Government, and if the funds at the Court's disposal were primarily resorted to for loans aid from the state would be seldom necessary correspondence at some length has lately taken place between the Board and Government in connection with this subject, originating in a proposal by the Board to lend Rs. 10,000, bearing interest at 6 per cent., from the surplus funds of the Rawatpur estate to that of Musammat Ganesh Kunwar in Cawnpore, and also in a similar proposal with regard to the estate of Bishambharnath in Moradabad. The views of Mr. Simson and Mr. Ricketts, former Junior Members of the Board, were stated in my letters No. 300, dated 22nd March, 1877, and No. 526N., dated 17th July, 1877, and orders on the general question were communicated in G. Os. No. 53A., dated 11th January, 1877, and No. 522A., dated 2nd April, 1877, to the effect that loans should only be granted rarely from one estate to another and under exceptional circumstances; but that if granted, interest should be charged at the same rate as would be required by a money-lender or banker in the open market on the same security. Mr. Carmichael deems the subject of great importance, and as it has not yet been finally decided, he trusts that in making the following remarks he may not be thought wanting in due deference to the opinion of His Honour the Lieutenant-Governor as expressed in the G. Os. just quoted.

19. It appears to him that in undertaking the management of these estates the interests of the wards alone should not be considered to the exclusion of those of the community at large, and that the object kept in view should be not merely to accumulate wealth for the ward, but to use it as an enlightened owner would, in a way which will benefit both himself and the public generally. Capital productively employed is one of the most pressing wants of the country, and whenever the circumstances of an estate are such as would justify a loan being granted to it by the State, the Junior Member would prefer to see the surplus funds of the Court utilized in this way, to their being locked up in Government securities and remaining comparatively useless to the province. If the security is sufficient to warrant a loan from the public treasury, there could, he thinks, be no ground for saying the interests of the ward were exposed to undue risk.

20. As regards the rate of interest, Mr. Carmichael would observe that the existence of surplus funds in any of these estates is owing in a great measure, if not entirely, to the fact that Government has chosen to exert its influence in their behalf by placing them under the charge and supervision of its own officers. In consequence of this they enjoy the advantages of enlightened management, the best legal advice, and, most important of all, security against fraud, embezzlement, or malpractices of any kind. He thinks that in the interests of their less fortunate neighbours the all-powerful machinery of the State should not be brought into play simply to enrich those who are often more than sufficiently rich already, and that as estates under the Court are practically secured to their owners by a Government guarantee, Government may, with perfect fairness to them, use their funds, not as a money-lender or banker, but in the same way as it does those of the general public. As 6 per cent. is the rate of interest charged on State loans, Mr. Carmichael can see no injustice in the same rate being

charged on loans made from the savings of estates under the Court on similar security. Even this is nearly double the rate which is obtained by buying Government promissory notes, and the lending estate would gain greatly by its surplus being invested in this way, while a wide field for doing good would be opened.

21. Brief accounts of the working of each estate will be found in Appendix A. To facilitate reference, the serial No. taken from statement No. II. is prefixed, and the name of the district in which the head-quarters of the estate are situated is shown in the margin. The Wards' Institute is noticed in Appendix B. The accounts of the Dudhi tappas are reviewed in Appendix C, and Appendix D relates to benevolent trusts. In Appendix E are given the Board's book circulars (Nos. $\frac{2}{X.-20}$, $\frac{3}{X.-122}$, and $\frac{4}{X.-111}$, dated respectively the 1st and 29th March and 23rd June, 1877) issued during the year 1876-77 relating to the Court of Wards.

The figures for 1876-77 show that the increase of work in the Court of Wards continues steadily, although the instructions of Government contained in para. 4 of No. 933A. of 1877, dated 22nd May, 1877, have been scrupulously adhered to.

22. The department was under the charge of Mr. Simson for the first, and of Mr. Ricketts for the last half of the year under report, and most of the annual reports were reviewed by Mr. Ricketts only those last received coming before Mr. Carmichael, who therefore refrains from commending individual officers. He can only from his own knowledge as Commissioner commend the excellent management of the estates of the Kantit and Barhar Raj in Mirzapur by Mr. Lumsden, the late Collector there, and of the Dubari estate in Azamgarh by Mr. Gardner. The same reason, *viz.*, the change of incumbency in Members, has operated to make the report less full than usual.

23. I am desired, however, to add that the Junior Member would wish district officers to more frequently place their covenanted subordinates in charge of these estates when a qualified officer is available. The multifarious duties of a Collector in connection with the general administration of his district can leave him little leisure for extra work of any kind, and the task of going into the minute details which the management of landed property involves is one which he might, with much advantage to himself, delegate to his assistants, who would moreover thus gain an opportunity of acquiring experience of great value to them in their subsequent career. Mr. Carmichael fears Collectors are often too conservative in these matters, and so impose excessive labour on themselves, while an excellent training school is lost to the junior officers under them.

I have the honour to be,

SIR,

Your most obedient servant,

GEORGE BUTT,

Officiating Secretary.

APPENDIX A.

No. 1, JAULI.

During 1284 fasli this estate continued leased to Muhammad Zafar, the brother of the ward Muhammad Kasim; the latter has been removed from Bareilly to the Aligarh college.

The estate will be held under direct management during 1285 fasli, as Muhammad Zafar declines to accept the lease of it. Owing to the bad season, a diminution may be expected in the current year's receipts.

No. 2, MIRANPUR.

During the year under report the arrears, Rs. 500, of Government revenue were paid off, but no sum was available for the payment of the interest or principal of the debts due from the estate which amounted on September 30th, 1877, to—

	Rs.	a.	p.
Principal	18,620	7	3
Interest	4,584	0	6
Total ...	23,204	7	9

The Junior Member has approved the sale of the village of Muhammad Khan to Ilahi Baksh, merchant of Meerut, for Rs. 9,000, and has also sanctioned the proposed sale of half (⅔rds of 20 biswas) of mauza Gagol. The estimated profits of the share proposed for sale are Rs. 962, and the Commissioner estimates the sale proceeds at Rs. 15,000, *i.e.*, about 15½ years' purchase.

This sum will be devoted to the payment of the debts of the estate. The demand for the year 1876-77 was Rs. 5,906-0-4, of which Rs. 5,391-5-7 was realized. The greater portion of this balance is recoverable. Only Rs. 100 was expended at the *nikah* ceremony of the minor's sister instead of the Rs. 500 estimated. But there will be a similar expenditure on the occasion of the *rukhsat*.

The estate is being managed as economically as possible under the circumstances. The Junior Member has sanctioned the proposal of the Collector to apply for the partition of Musammat Kulsan's share in the Huseinpur khadir portion of the estate. This course was desirable, as Musammat Kulsan objected to the lease of these villages.

No. 3, SAMBALAHRA.

In the Board's report for 1875-76 it is explained how the debts due from this estate were by the sale of 19 villages in the Muzaffarnagar and two in the Meerut district reduced from Rs. 1,18,603 due at the commencement of 1875-76, to Rs. 55,395-15-8 at its close, *viz.*:—

	Rs.	a.	p.
Due on Nehal Chand's bond	20,408	7	9
Do. Rao Sahib Singh of Landhoura's bond	34,987	7	11
Total ...	55,395	15	8

It was then stated that the estate would probably be free from debt before the date of the Board's next report. It was proposed to effect this by sale of property in the Saháranpur district valued at Rs. 50,000.

During the year under report, however, the Junior Member saw reason to adopt another method of freeing the estate from debt. Mr. Sladen suggested that instead of selling property out-and-out, the debt might be cleared off by a usufructuary mortgage of certain villages for 12 years to Rao Sahib Singh of Landhoura, who was represented as willing to lend at 6 per cent. per annum a sum sufficient to pay off the debt due to Nehal Chand, the only creditor of the estate besides himself, and to accept a fresh mortgage of property estimated to yield about Rs. 7,415 per annum for a term of 12 years.

MEERUT DIVISION, MUZAFFARNAGAR DISTRICT—(concld.).

The property proposed to be mortgaged is the whole of the property of the estate in the Saháranpur district and the two villages of Akhwara and Patoa in the Meerut district.

This arrangement will, in the opinion of the Junior Member, be in many ways more advantageous for the owners of the estate than an out-and-out sale. In the first place the estate possesses property in Saháranpur as mortgagees, as well as that in which they have proprietary rights. The mortgagors will not come to any agreement by which the mortgagees could sell the property of which they are in possession, and unless both the property owned by the estate and that mortgaged to the estate were put up for sale at the same time, a fair auction price will not be realized. Again, it is obviously more to the permanent advantage of the estate that for the short period of 12 years the income should be only about Rs. 4,500, and that after that term the estate should be free from debt, with an income of about Rs. 12,000, than that the debt should be at once paid off by the permanent alienation of villages and the estate left free of debt indeed, but at the most with an income of only about Rs. 7,000.

A mortgage deed has been drawn up by the Senior Government Pleader, and negotiations are still pending with Rao Sahib Singh for settlement of the details of the transaction and the execution of the deed. In the meantime, during the year under report, the sum of Rs. 3,629-14-0, the whole interest due on the debts of the estate, was paid, and a payment of Rs. 408-7-9 made on account of the principal due to Nehal Chand, thus reducing his claim to Rs. 20,000.

The administration of this estate during 1876-77 has been satisfactory. Out of the current demand of Rs. 22,777-11-10 only a little more than 3 per cent. remained in balance, and this is said to be recoverable.

At the end of 1876-77 the ages of the proprietors of the estate were—

Amir Hasn, 23.
Wazir Hasn, 19.

The share of Amir Hasn is not compulsorily under the Court of Wards, but on attaining his majority he voluntarily agreed that the management of his share should remain under the Court of Wards until the whole of the debts of the estate were cleared off. Amir Hasn is warmly in favour of the proposed usufructuary mortgage for 12 years.

MEERUT DISTRICT.

No. 4, NAGLA KATAR.

All the debts due from this estate have now been paid off, with the exception of a loan of Rs. 120 from the minor's uncle, which will be repaid in two years at the rate of Rs. 60 per annum.

No. 5, SHEIKHPURA.

This estate is leased for Rs. 235 per annum. At the close of the year it had a cash balance of Rs. 79-7-10.

No. 6, KARAM ALI KHAN'S ESTATE.

The attention of the Superintending Engineer has been called to the waterlogged condition of mauza Jarcha in the Bulandshahr district, but owing to press of other work this year no drainage project has been received.

The financial condition of the estate is on the whole very satisfactory. On the 1st October, 1877, there was a cash balance of Rs. 1,385-5-2, besides the sum of Rs. 36,000 invested in Government promissory notes.

Of the loan of Rs. 9,000 advanced to the Afghans of Sirdhana, Rs. 6,000 principal and Rs. 294-11-2 interest were repaid to the estate during the year under report, and there only remained Rs. 3,066 due on 30th September, 1877.

During next year the Collector has estimated for Rs. 500 to be advanced to cultivators for the construction of wells and Rs. 250 for purchase of seed-grain.

No. 7, LAWAR.

This estate commenced the year 1284 fasli out of debt and with a cash balance of Rs. 393 in hand.

During the year under report the sum of Rs. 400 lent to the Nagla Katar estate under the Court of Wards (*vide* G. O. No. 123A, dated 25th January, 1877) was repaid with interest at 6 per cent. in full.

The collections were 97 per cent. of the current demand, and the balance, Rs. 79-13-9, is said to be recoverable.

The cash in hand at the close of the year was Rs. 1,704-1-4. The Collector has been communicated with in order to ascertain whether some portion of this balance could not be spent with profit to the estate either in advances to tenants or works of improvement. In the meantime Rs. 1,500 worth of Government promissory notes will be purchased.

Mr. Buck has bought a Thomson and Mylne's sugar-mill for the estate for Rs. 90. A notice of its results may be looked for in next year's report.

No. 8, MURADNAGAR.

This estate, as was noted in last year's report, is in the hands of lessees at a net rent of Rs. 1,000 per annum.

The unsecured debts at the close of the year under report still due from the estate amounted to Rs. 3,489.

On the recommendation of the Commissioner, the Board (No. $\frac{30}{X\text{-}2}$, dated 17th January, 1878) applied to Government for a loan of Rs. 3,600, at 7 per cent. per annum, from the surplus funds of the Khurja estate to enable this debt to be paid off. A saving of 2 per cent. per annum interest would thus be effected, and the Khurja loan would be repaid in seven years.

It is not considered desirable to pay off the debts secured by usufructuary mortgages as the profits of the mortgaged shares are very small.

No. 9, PIRNAGAR.

During the year under report this estate was lessened to the extent of 7½ biswas of mauza Akbarpur Bublana in the Meerut district, which share was sold in order to raise funds to pay off the debt that threatened to overwhelm the estate.

The sum of Rs. 20,175 was realized by this sale, and during the year under report. Rs. 16,000 principal and Rs. 4,471-7-0 interest, total Rs. 20,175, of the debts due from the estate were paid off. Out of the sum of Rs. 820 due to the estate Rs. 643-8-0 were realized.

At the end of 1284 fasli there were no debts due from the estate, and only Rs. 176-8-0 due to it. This debt bears interest at 12 per cent. per annum. There was a cash balance of Rs. 1,985-11-1 and Rs. 141-4-4 of recoverable arrears of rent. The financial condition of the estate has therefore materially benefited by the above sale, and it is hoped that the Collector will expend the greater part of the cash balance in works of improvement. A corn-mill will also be purchased, and further proposals for the improvement of the estate have been called for.

BULANDSHAHR DISTRICT.

No. 10, KHURJA.

The minor Hasan Ali Khan was married during 1876-77, on which occasion Rs. 500 were spent. He still continues to attend college, where his progress is fair. At the end of the year the estate had a balance of Rs. 8,051-5-1, of which Rs. 8,000 are invested in Government promissory notes and Rs. 51-5-1 were in the treasury.

MEERUT DIVISION, BULANDSHAHR DISTRICT—(*concluded*).

No. 11, SKINNER ESTATE.

The accumulated savings of this estate now amount to—

	Rs.	37,500 in Government promissory notes.
	Rs.	1,025 in savings bank.
	Rs.	575 in treasury.
Total ...		39,100

Richard Skinner is last in the 3rd class of the Bulandshahr zila school, and boards with Mr. Welby, an engineer schoolmaster at Bulandshahr.

George Skinner is also very low in his class at the Martinière College, Lucknow. The Commissioner of Meerut has promised a special report on the education of these two boys, as well as of their two sisters, also wards of the court.

No. 12, JAHANGIRABAD.

A notice of this estate will be found on page 6 of the Board's report for 1873-74.

The ward Muhammad Ishak Khan is now 19, and is being educated at the Agra College.

Nakshband Khan, the brother of the ward, died in November, 1877, at Delhi. Only 69 per cent. of the outstandings and 87 per cent. of the current demand was realised. The reason for the large balance is given by the Collector as follows :—"For the kharif of 1284 fasli the rains set in very late, and then stopped till the middle of September, thereby damaging the crops. In the latter part of September the rain was so excessive that the accumulation of water in the lower lands destroyed the crops."

The cost of management has decreased from 9·33 in 1873-74 to 6·2 in the year under report. Muhammad Ali, the elder and only surviving brother of the ward, provides the collecting agency for the whole estate, and debits one-fourth of the charge to the ward.

Three pucka wells were constructed during the year at a cost of Rs. 471-4-0.

The funds of the estate at the close of 1876-77 consisted of Rs. 10,500 invested in notes and Rs. 2,765-1-4 cash balance.

ROHILKHAND DIVISION, BIJNOR DISTRICT.

No. 13, SHERKOT ESTATE.

The opinion of the Commissioner Mr. Edwards, as to the competency of Chaudhri Ghasa Singh was quoted in the Board's report for 1875-76, and the further enquiries and the report of the Civil Surgeon who carefully examined the Chaudhri proving completely that Ghasa Singh was not only from his physical infirmities incapable from managing his estate, but was also mentally incompetent, the management of the property, under the orders of Government, was retained by the Court of Wards, and charge was also assumed of Chaudhri Ghasa Singh's hereditary property.

The Chaudhri, an old man and a confirmed invalid, did not long survive, and dying in September, 1877, was succeeded by his adopted son Chaudhri Ranjit Singh, a boy 12 years old, on whose behalf the Court of Wards now holds the estate.

The action to be taken in respect of the appeal to the Privy Council instituted on behalf of Rani Badam Kunwar is still under the consideration of the Board and of Government.

Since the death of Ghasa Singh claims to the amount of Rs. 71,079 have been made against his estate. Of these Rs. 21,485 are secured by duly registered bonds hypothecating landed property. The exorbitant sum of Rs. 27,465 is claimed for lawyers' fees, but a large proportion of this will probably be disallowed. The whole claim will be fully reported on by the Collector after inquiry into each item.

There has been a considerable falling off in the receipts of the year compared with 1283 fasli. The partial failure of the rabi in 1283 fasli caused a diminution of Rs. 5,000 in the leases for 1284 fasli, and the drought in the latter year materially

affected the collections. Considering also the change of proprietorship during the year, the collection, which was 91 per cent. of the demand, may be considered very satisfactory.

Law expenses reached the high figure of Rs. 13,419-8-9. The estate had a cash balance in the treasury at the close of the year under report of Rs. 66,006-7-10.

MORADABAD DISTRICT.

No. 14, MUSAMMAT SHABNAM'S ESTATE.

The income of this small estate is only Rs. 15-3-0. There is at present a cash balance of Rs. 26-6-10, besides Rs. 56 deposited in the Government Savings Bank.

An application has been made by the Collector to the Judge of Moradabad, with the sanction of the Board, to remove the estate from the superintendence of the Court of Wards, as the expenditure necessary for the litigation mentioned in page 11 of the Board's report for 1875-76 cannot be met from the funds of the estate.

No. 15, ESTATE OF KISHN SINGH AND GOKUL SINGH.

Gokul Singh is now 18. He is said to be fairly intelligent, but to have little inclination for study.

The estate has now been leased for a term of five years for Rs. 700 per annum, the lessee in addition having to pay all costs of management and the patwári rate.

As the tenants have had their rents enhanced already to the fullest extent advisable, one condition of the lease is that no further enhancement shall be made by the lessee. Gokul Singh has now Rs. 24 cash balance and Rs. 510 in the Savings Bank.

Kishn Singh's share in the undivided mahál is still managed by the Court of Wards under the orders of the Judge, as mentioned in page 10 of last year's report.

No. 16, ESTATE OF BAKHT SINGH AND INDARJIT SINGH.

These wards are now 19 and 15 respectively, and are still being taught at Rajpur halkabandi school.

The estate, consisting of shares in two villages, was leased for Rs. 207-11-0 till the new settlement. On the introduction of the new assessment this lease lapsed, and a fresh lease for five years at Rs. 240 per annum has been given. The Government revenue and cesses have been raised from a total demand of Rs. 111-10-0 to Rs. 158-8-0.

At the close of the year under report the estate had Rs. 392-9-0 in the Savings Bank and Rs. 1-14-9 in cash.

No. 17, SHANKAR LAL'S ESTATE.

During the year under report this estate has been freed from the last of its original debts, and the loan borrowed from the estate of Bakht Singh and Indarjit Singh has also been repaid with interest.

The estate had at the end of 1284 fasli a cash balance of Rs. 42-0-6 and Rs. 17-7-6 in the Savings Bank.

The minor is now 13½ years old, and is still being instructed at a halkabandi school.

The lease of the estate has been continued for another five years at a reduced annual rent of Rs. 236 ; Rs. 250 was formerly paid, but at the new settlement the jama payable by the lessee was raised, which necessitated this reduction.

No. 18, BISHAMBHAR NATH'S ESTATE.

The notice of this estate given at page 12 of the Board's report, while correctly giving the circumstances under which the estate came under supervision, is slightly inaccurate.

ROHILKHAND DIVISION, MORADABAD DISTRICT—(*continued*).

This property consists of ten whole villages and shares in thirteen others. On the 30th September, 1876, the arrears of cash rent and manorial dues amounted to Rs. 4,368-8-7, of which only Rs. 27-13-4 were realised. The whole of the remainder is due from one man, Sita Rám. The estate also owes Rs. 5,000 to Niranjan Lal, the son of Sita Rám, and the settlement of these conflicting claims is being made by Deputy Collector Mir Imdad Ali Khan Bahadur.

The current demand was Rs. 15,976, of which Rs. 14,819-15-7 were realised.

Of the debts due to the estate Rs. 640 were collected, and the remainder, due from a State prisoner, will be realised in monthly instalments of Rs. 10.

The debts due from the estate were Rs. 39,205, of which Rs. 4,010-12-3 on account of principal and Rs. 2,096-12-3 on account of interest were paid off during the year.

Government has sanctioned the loan of Rs. 25,000 from the funds of Munawwar Ali Khan's estate to this estate, and during the current year this sum has been received and applied to the clearing off of the debts due from the estate.

The minor is being educated in the high school, Moradabad.

No. 19, MUNAWAR ALI KHAN'S ESTATE.

The year's demand was realized from the lessees in full. The new assessments have been given out, and consequently the lease of the estate falls in. The arrangements for fresh leases proposed by the Collector have been returned by the Junior Member for revision.

On the 30th September, 1877, the estate had Rs. 15,600 invested in Government paper bearing 4 per cent. interest and Rs. 10,000 bearing 4½ per cent. In addition there was a cash balance of Rs. 2,978-15-11 in the treasury.

Government have sanctioned a loan of Rs. 25,000, bearing interest at 7½ per cent., from these funds to the estate of Bishambhar Nath, a ward of the Court in the Moradabad district.

No. 20, ESTATE OF ABDUL WAHID.

This is a small estate and requires no special remark. It is described at page 9 of last year's report.

The debt due from the estate on 30th September, 1877, was Rs. 709-7-0. This is being reduced at the rate of Rs. 101-6-0 per annum, and will be paid off in seven years. The demand for the year under report was realized in full.

No. 21, KUNWAR BHIM SINGH'S ESTATE.

The circumstances of this estate were fully described at pages 11 and 12 of last year's report by the Board.

The estate consists of four villages in the Moradabad district, which are leased for Rs. 2,505 per annum till the new settlement comes into force, and of three villages in Kumaun.

That portion of the estate in Moradabad was brought under the Court of Wards by a Government order dated 21st September, 1876, and that in Kumaun by a Government order dated 28th September, 1877.

The original provision for the maintenance of Kunwar Bhim Singh and his family consisted of all the profits of the Kumaun villages and Rs. 200 per annum from the Moradabad property. As this, however, proved insufficient, the Board (No. 607N., dated 31st July, 1877, to Commissioner) sanctioned the increase of this allowance by the sum of Rs. 50 per mensem. Thus Rs. 800 per annum is now payable from the Moradabad villages on this account.

This annual payment when added to the Government revenue and cesses leaves a very small annual provision for repayment of the loans (without interest) taken from Rája Hari Singh and Rája Pratap Singh.

During 1285 fasli the Collector hopes to recover the sum of Rs. 5,465 from one Chajmal Das, a former lessee. This will, if realized, be devoted to repayment of these loans, and on the introduction of the new settlement the accounts of the estate will be revised.

No. 22, ESTATE OF KAZI MUHAMMAD ABBAS.

The state of affairs which led to the assumption of the charge of this estate by the Court of Wards is set forth in pages 12 and 13 of last year's report.

During the year 1876-77 Rs. 5,914-1-5 were paid in liquidation of debts due from the estate.

During the current year the Collector expects to pay off Rs. 5,000 more, and at this rate the estate will be quite free from debt in less than five years, as the debts now due from the estate only amount to Rs. 22,753-12-6.

Until these liabilities are cleared off any plans for improving the estate must necessarily be postponed.

BUDAUN DISTRICT.

No. 23, ALAPUR.

The affairs of this estate require little comment.

The property, consisting of shares in five villages, is managed by the wife of the lunatic proprietor, Hulasi; she also has the charge of her husband, who is not violent; the rest of the family consists of a daughter aged 10 and a son aged 8 years.

The income of the estate derived from cash rents is devoted, after satisfying the demands of Government in full, to the maintenance of the ward and his family.

BAREILLY DISTRICT.

No. 24, DEORIA.

The two minors Hari Singh and Umrao Singh are sons of Bhola Singh, deceased, and are now aged 14 and 12 respectively. Musammat Ganesh Kunwar, wife of Kunj Bihári, deceased, is their guardian by virtue of a civil court certificate dated 3rd September, 1875.

Their property consists of proprietary rights in four whole villages and shares in four other villages. Two villages, Pachepur and Nubul, are in the possession of mortgagees, being hypothecated for Rs. 8,000 of debts.

The figures given by the Collector, when recommending that the estate should be placed under the Court of Wards, showed a recorded rental of Rs. 2,769-4-0 and a demand as follows :—

	Rs.	a.	p.
Revenue	1,742	8	0
Cess	173	8	0
Patwári's fees	103	8	0
Total ...	2,019	8	0

The debts due from the estate aggregated Rs. 10,500, of which Rs. 8,000 were secured by mortgages, and the remainder was owed under a decree. They all bear interest at 12 per cent.

The debts due to the estate amounted to Rs. 5,584, owed by Musammat Ganesh Kunwar, Debi Singh and Dál Singh, on which interest amounting to Rs. 921-6-0 had accrued.

The Board directed the Collector to take over the estate on the 2nd April, 1877, but charge was not actually assumed till the commencement of the fasli year 1285.

It has since been reported that the whole of the debt due to the estate is irrecoverable, and consequently the estimates originally submitted by the Collector were based on entirely fallacious grounds.

ROHILKHAND DIVISION.
BAREILLY DISTRICT—(*concluded*).

The interest payable on the unsecured debt of Rs. 2,500 amounts to Rs. 300 per annum, and the net profits of 1285 fasli are only estimated to be Rs. 57-9-8.

Even if the whole of the rental recorded were actually collected there would only be just sufficient surplus to pay the annual interest of the debt. Under these circumstances inquiries have been made as to whether it is advisable to sell any portion of the estate to clear off the debt, as otherwise there would appear no object to be gained in continuing the supervision of the Court of Wards.

SHÁHJAHÁNPUR DISTRICT.

No. 25, NARAYANPUR.

One of the wards, Gajraj Singh, having died in 1875-76, the estate of his son and heir Jangi Singh, 4 years old, was formally brought under the Court of Wards by order of the Board, No. $\frac{299}{X.-101}$, dated 21st March, 1877.

The village in the district of Kheri in Oudh belonging to this estate was also brought under the Court of Wards by G. O. No. 782A., dated 8th May, 1877.

Nearly 98 per cent. of the current demand for the year under report was realised, and the collections of outstanding balances were also good.

By the payment of Rs. 2,940-3-5 on account of principal and Rs. 889-12-7 on account of interest during the year under report, the principal of the debt due from the estate has been reduced to Rs. 22,559-12-7.

This estate's report was unnecessarily delayed.

No. 26, NAHAL.

The collections on account of outstandings and of the year under report were about 73 and 95·5 per cent. of the demand respectively.

During the year a debt of Rs. 300, not previously discovered, was paid off, and the debt to Government was reduced to Rs. 61,201-1-10 principal, and Rs. 1,564-9-0 on account of unpaid interest. The Collector made the mistake of crediting certain payments to principal before all the interest due had been satisfied. This has been pointed out to him.

An application has been made for a postponement in paying up the arrears of interest and also the instalment, Rs. 1,400, of principal. This will form the subject of a separate communication to Government.

The two grandsons of Rao Jit Singh were educated during the year under report at the zila school at Sháhjahánpur, living in the boarding-house. The year was on the whole a successful one.

The estimated receipts for 1285 fasli show a decrease of Rs. 2,000.

AGRA DIVISION.
MUTTRA DISTRICT.

No. 27, ESTATE OF HARDEO PRASAD.

This estate has suffered during 1876-77 from diluvion, which has necessitated in mauza Murshidpur a reduction of the jama from Rs. 84-5-4 to Rs. 47-15-8, and a corresponding alteration in the rental.

The demand both for the year under report and for arrears of previous years was realised in full; and the cash balance on the 1st October, 1877, was Rs. 329-5-11.

Some reduction in the income of 1285 fasli may be expected, owing to the failure of the kharíf crop, but it was hoped that if the anticipations of an unusually large rabi harvest proved correct a great portion of the suspended kharíf demand would be collected with the rabi kists.

No. 28, PARNA.

The sum paid towards liquidation of the State loan was Rs. 3,162-7-5, leaving Rs. 21,500 still due.

The demand for the year under report, Rs. 11,999-8-3, was slightly less than that for the previous year, Rs. 12,392-5-3, but was all realised, with the exception of Rs. 405-2-0, of which Rs. 153-5-0 is said to be recoverable.

Owing to the drought the estimated receipts of 1877-78 show some falling off, but a bumper rabi should affect these favourably.

No. 29, AWA.

This estate was fully described in the Board's report for 1875-76, pages 14 to 17. It was brought under the superintendence of the Court of Wards with effect from October, 1876.

The ward is now in his fourth year, and lives with his mother at Benares.

The other Ranis are living at Awa, where, as the Collector says, they appear content, and declare they little thought a Court of Wards would give so little trouble or disturb so little.

The estate consists of 408 villages. The changes in the tenure of these villages during the year 1876-77 are shown in the following statement:—

At time of submission of budget—

	For 1284 Fasli.			For 1285 Fasli.		
	No.	Rental.		No.	Rental.	
		Rs. a. p.			Rs. a. p.	
1. Held under direct management	288	4,45,412 0 0		203	2,03,780 8 10	
2. Leased	94	1,48,883 0 0		135	2,94,657 2 6	
3. In which the estate possessed only talúkdari rights and received malikana. ...	26	14,989 0 0		...	...	
4. Held by relatives and family retainers in as permanent a manner as was customary under Ráj management	...	...		70	1,07,062 4 8	
Total ...	408	6,09,284 0 0		408	6,05,500 0 0	

There was the large sum of Rs. 2,26,581-7-0 due to the estate on account of arrears when it came under the management of the Court of Wards, but during 1284 fasli only Rs. 13,044-0-11 were realised.

The collections, Rs. 5,93,532-5-9, on account of the demand, Rs. 6,61,872-7-8, for 1284 fasli were 89 per cent. of the demand. The demand for water-rate was Rs. 37,150-13-0 ; the whole of this was paid out of the funds of the estate, but the Collector only realised Rs. 29,562-10-0 from the tenants, thus leaving Rs. 7,588-3-0 a dead loss to the estate.

The indigo account shows an expenditure of Rs. 96,588-8-7 and an income of Rs. 1,40,337-3-0, But the Collector only estimates that the crop of 1284 fasli, on which the Rs. 96,588-8-7 was spent, will in 1285 fasli produce Rs. 91,600 so that the prospects of the current year are not flourishing in this respect.

The debts due from the estate at the time charge was taken of it were Rs. 1,60,956-3-3 ; of this Rs. 1,37,392-13-8 have been paid off.

AGRA DIVISION.
AGRA DISTRICT—
(*concluded*).

Out of the balance of Rs. 23,563-5-7 still due, the sum of Rs. 15,000 is owed to the widow of the late Nepál prince, who was the deceased Raja's father-in-law. She enjoys a monthly payment of Rs. 300 on account of the interest of this loan.

The remaining debt of Rs. 8,563-5-7 is under investigation, and it is hoped that both may be paid off during the current year.

Out of Rs. 1,87,161-3-3 debts due to the estate, the sum of Rs. 62,942-13-4 has been recovered, and it is expected that Rs. 25,000 more may be realised next year.

At the end of the year under report there was a cash balance of Rs. 42,681-1-2 to the credit of the estate, and the sum of Rs. 1,25,000 invested in Government securities. It is anticipated that, owing to the scarcity, there will be considerable diminution in the collections during the current year, which, added to the loss on the indigo business, will probably necessitate the selling out of a large quantity of these securities to meet the current expenses.

In last year's report the Board in their last paragraph remarked that they would be in a position to describe in greater detail the condition in which the estate and its tenantry have been found.

The Junior Member regrets to be unable as yet to give this information, as the Collector's report is so meagre and devoid of necessary explanations that it is impossible to gather from it much more than the bare facts stated above.

The Collector says :—" As the income of the year under report has exceeded the estimate by Rs. 90,128, while the expenditure was only Rs. 52,471 above that calculated, I may leave the figures to speak for themselves."

These figures unexplained merely seem to show that the estimates were framed without due consideration, and as the whole excess expenditure was incurred without any application for sanction, some explanation was obviously necessary.

The Board have called upon the Collector for detailed explanation of every point where such was required. These were chiefly—

(1) leases granted without sanction ;
(2) small collections of arrears ;
(3) remissions of balances made without proper authority ;
(4) remissions of arrears and debts now proposed ; and
(5) loss to estate in connection with the whole water-rate demand.

Inquiries have also been directed as to——

(1) the debts due to and from the estate ;
(2) possible reductions in the enormous establishment ;
(3) the long list of pensions and grants of land on favourable terms to relatives, some of whom seem to have been treated with undue indulgence ;
(4) advisability of continuing the indigo concerns ;
(5) the expediency of retaining all the outlying houses belonging to the estate ; and
(6) several other matters of detail which it is unnecessary to give at length here.

The management of such an enormous estate, scattered as it is over five districts, is not an easy matter. The Commissioner commends the management of the estate during 1876-77, but, until some more accurate information is supplied, the Junior Member, while admitting that much good work has been done by Mr. Lawrence for the estate, cannot pass definite orders on the accounts of the year.

No. 30, KHIMSIPUR.

This estate, the property of the minor Baldeo Prasad, the adopted son of Rao Pirthi Singh, consists of—

Three (entire) revenue-paying villages.
One (entire) revenue-free village.
Twelve (shares in) revenue-paying villages.
Three (shares in) revenue-free villages.

The income has been very much enhanced since the property was taken under the charge of the Court.

Owing to the failure of the last kharif Mr. Irvine experienced great difficulty in realising the rents. Out of the current demand of Rs. 13,095, only Rs. 10,365 could be realised, leaving a balance of Rs. 2,730, or 20·8 per cent. of the demand.

During the early portion of the year the ward suffered from an attack of small-pox, and was successfully treated by the Assistant Surgeon of Farukhabad, Hem Chunder Bhattacharji.

The appeal to the High Court by Kunwar Hanwant Singh against the decision of the Judge of Farukhabad was dismissed on the 30th April, 1878.

The estate also won the other case instituted against it by Rani Katahrni to maintain possession of a ten biswas share of mauza Bighaman resumed by the Court on taking charge of the estate. This village was purchased at an auction by Rao Dal Singh, the father of the late Rao Pirthi Singh, and the names of his two sons, Fateh Singh and Pirthi Singh, were recorded as proprietors of ten biswas each, though Rao Pirthi Singh collected the rents of the whole 20 biswas. On the death of Fateh Singh, the name of his son, Ishri Singh, was recorded as proprietor of his father's ten biswas; he also died a few years after, and his widow's name, Rani Katahrni, was recorded as proprietor, and she was allowed by Pirthi Singh to collect and appropriate the rents of the whole 20 biswas. On the estate coming under the Court, it was thought advisable to resume the ten biswas share belonging to the late Rao, as the Rani had no right to it, and she was deserving of no consideration, as there was very strong suspicion that she urged on the suit brought by Hanwant Singh to contest the adoption of Baldeo Prasad. Details of both these suits will be shown in the Legal Remembrancer's report for the year.

No. 31, KUDSIYA BEGAM'S ESTATE.

No further purchases of property were made during 1876-77, subsequent to that of the rights of Nawab Asghar Husain Khan, noticed in last year's report. Some small shares in mauza Patonga have, however, been taken over for a term of years in satisfaction of debts due from some of the shareholders. The revenue of this village is assigned to the ward, and owing to the large number of sharers considerable difficulty is found in realising it. Nearly Rs. 700 were thus due at the close of 1284 fasli, and it is not improbable that the shares of several more of these zamindars will come temporarily under the Court's management in satisfaction of arrears. The Collector proposes to invest Rs. 1,000 in Government paper, and the Board have approved this, pending an opportunity of purchasing more of Asghar Husain's property.

No. 32, KUNJ BIHARI LAL'S ESTATE.

There was uncalled for delay in the submission of the report on this estate, and the account of the loan is not clear.

The estate was on the whole well managed. In October, 1876, five villages received considerable damage from a hailstorm, and another storm in March, 1877,

AGRA DIVISION.
MAINPURI DISTRICT—
(*concluded*).

caused injury to the crops in nine villages. Notwithstanding this, 95 per cent. of the current demand was collected.

Only Rs. 1,022-8-3 were repaid on account of the principal and interest of the State loan instead of Rs. 2,555 estimated.

No. 33, ARJUNPUR.

A notice of this estate will be found at page 18 of last year's report. This estate was formally taken under the Court of Wards under G. O. No. 1810A., dated 27th August, 1877, which declared the proprietors disqualified from managing their estate under clause 9, section 194, Act XIX. of 1873.

The estate has, however, been actually managed by the Collector of Mainpuri as agent for the proprietors since 1st October, 1876.

Owing to the unavoidable delay in the execution of the mortgage deed, the debts due from the estate had increased to Rs. 64,729-0-3 before the Government loan was received.

During the year satisfactory progress has been made in the liquidation of these liabilities.

Twelve creditors whose claims amounted to Rs. 52,281-15-3 have accepted a payment of Rs. 44,795-3-0 in full satisfaction of their claims, and the remaining creditor, Choti Lal, has been paid Rs. 1,204-13-0 out of a total debt of Rs. 12,047-1-0 due to him. He has agreed to receive payment of the balance in ten half-yearly instalments; balances unpaid to bear interest at 6 per cent. per annum.

Of the current demand, 97 per cent. was realised, showing careful management. This estate's report was not despatched by the Collector till 28th March, 1878, although due on the 1st November, 1877.

ETAWAH DISTRICT.

No. 34, CHAKKARNAGAR.

The owners of this estate, who are widows, still continue to reside at Pratapnir.

Owing to unfavourable seasons the year under report has not seen the continuous increase of income mentioned in last year's report.

The total income was Rs. 35,461-3-9, against Rs. 36,411-7-3 of the previous year.

In 1875 the estate suffered severely from a hailstorm. A fire also took place, which caused great damage in one of the villages of the estate. The effects of these calamities were felt during 1876-77.

The drought has also had most disastrous effects on the trans-Jumna village of the estate, as well as on the two villages of Sahrauli and Sabhana, on the north bank of the Jumna.

The Collector writes that the kharif, the staple crop of these villages, was entirely lost; and owing to the great depth of water from the surface, well irrigation is difficult, and little rabi is consequently sown.

From these causes the estimated cash rents of 1285 fasli show a falling off of more than Rs. 6,500 below the actual receipts of 1284 fasli.

The estate, being so deeply involved, had no money available for advances to tenants for seed-grain and cattle, but the Collector advanced Rs. 3,000 Government

takávi for these objects after the fall of rain in October, and expects punctual repayment of the instalments.

During 1876-77 the entire interest due on the loans, *viz.* Rs. 5,675-7-0, was paid, and the principal was further reduced by Rs. 2,504-4-0, leaving Rs. 82,476-12-6 still due from the estate in the following proportions:—

			Rs.	a.	p.
To the Barhai Court of Wards' estate	...	...	55,527	8	6
Tej Singh	...	...	26,949	4	0
	Total	...	82,476	12	6

The Collector only expects to pay off Rs. 4,900 on account of the interest due on the debts in 1877-78, and has not been able to make any provision for reducing the principal, owing to the anticipated diminution in the current year's income from causes above noted.

No. 35, BARHAI ESTATE.

There has occurred nothing of interest in the administration of this estate during 1876-77.

Mauzas Gopálpur and Chaprauli, of which ten biswas were made over to the estate in satisfaction of a debt on usufructuary mortgage for 26 years, are now treated as a portion of the estate.

During the year Rs. 5,288-15-1 were expended on improvements, chiefly consisting of wells constructed by the sarbarakar, Sheo Dayal, in 1283 fasli without sanction. These had to be paid for this year.

The Collector gives a very bad account of this sarbarakar, but has given him one more year's trial.

Only 92 per cent. of the current demand was realised during the year under report. A considerable portion of the balance should, however, be realised in the current year, if the rabi prove favourable.

Mr. Conlan has been engaged to defend the estate in the suit for the proprietary right to the whole brought by Musammat Rúp Kunwar against it.

No. 36, MALHAJANI.

As was anticipated in the Board's last annual report, the last instalment of the original debt of Rs. 24,000 due from this estate was paid off during the year 1876-77, and besides this, the family jewels pledged by the mother of the ward were redeemed by a payment of Rs. 515-6-0. At the close of the year under report the sum of Rs. 316-11-0 represented the debts due to the estate, and there was a cash balance of Rs. 15-15-9, besides Rs. 12-15-1 recoverable arrears.

The Rája Prabal Pratap Singh is now 11 years old, and continues his education at Hume's High School, Etáwah.

No. 37, BHARTHNA.

During 1876-77 debts to the extent of Rs. 1,806 were paid off. Of this, Rs. 1,306 was on account of interest and Rs. 500 on account of principal due to Tiwari Punna Lal.

The income of the year was all collected, except a balance of Rs. 135, of which Rs. 55 are recoverable.

No. 38, SIRSAI NAWAR.

This estate was taken under the Court of Wards in January, 1876.

At the commencement of the year under report the estate owed the sum of the original decree, Rs. 24,425, obtained by a native banker against the estate, the costs decreed by the High Court, and the interest due on the original decree up to the 8th August, 1876. The interest that would have accrued subsequent to that date was remitted by the decreeholder.

A sum of Rs. 16,000 was borrowed at 10 per cent. per annum from a native banker in Agra to meet this liability.

During the year 1876-77 the whole amount due from the estate to the decreeholder, with interest, amounting in all to Rs. 27,412-13-9, was paid in full. The indebtedness of the estate was not, however, lightened by this operation, as on 1st October, 1877, the debts owed by the estate were as follows:—

		Rs.	a.	p.
1.	Principal due to Punna Lal of Agra	25,500	0	0
2.	Unpaid interest to ditto	875	0	0
3.	Profits collected by the estate as lumberdar and due to Sheo Narain	1,454	6	4
4.	Excess revenue realised from Sheo Narain by estate ...	4	12	9
	Total ...	27,834	3	1

The revenue demand of the estate is rather high compared with the rental, and inquiries have been directed as to the possibility of enhancing rents.

The Board are also considering the question of granting a loan from some other Court of Wards' estate with a large surplus to this estate, with a view to paying off the existing debts and rescuing the property from its load of debt, which can hardly be shaken off unless this method be adopted.

No. 39, UNCHA.

Maharáj Singh died in 1874, and the present proprietors, Baldeo Singh and Jaswant Singh, were declared disqualified from managing their estates in G. O. No. 733A., dated 2nd May, 1877.

The demand for 1876-77 was Rs. 9,361, of which Rs. 9,105 were collected, leaving only Rs. 256 in balance, of which Rs. 194-9-3 are recoverable.

Rs. 350 were advanced by the Collector to the tenants of this estate from Government takávi funds, as the estate had no balance available for this purpose, and indeed was unable to fully meet the instalments of principal due from it. The amount of debt due from the estate at the end of 1876-77 was Rs. 26,558-13-0.

No. 40, SUNASI.

The debts of this heavily involved estate were during 1876-77 reduced to Rs. 19,054-6-0. Of the current demand, Rs. 8,903-2-9, only 3 per cent. remained uncollected, and this is said to be all recoverable.

The disqualified proprietor, Kunj Bihari Lal, is over 60 years of age. His son Suraj Narain also has shares in the villages comprised in this estate. The latter

has made a fictitious transfer of his share in the property to his father in order to bring his estate also under the Court of Wards. As, however, there is no valid reason why Suraj Narain should not manage his own share, the Court of Wards have declined to assume its superintendence.

No. 41, KUYAN ESTATE.

This estate was placed under the superintendence of the Court of Wards by G. O. No. 1761A, dated 26th September, 1876.

It remained under the Court of Wards during 1876-77, but its proper management proved impossible, owing to the conduct of the proprietors, who collected rents themselves, and in other ways thwarted the Collector.

Under those circumstances Government, in its No. 2257A., dated 1st October, 1877, directed the removal of the estate from the charge of the Court of Wards. The proprietors were put in possession of the estate on the 1st November, 1877, who received and accepted the accounts. There will therefore be no necessity to mention this estate in next year's (1877-78) report.

ETAH DISTRICT.

No. 42, RANI DAMAR.

A notice of this estate will be found at page 21 of the Board's last report.

There was much needless delay in the submission of the report of this estate, and the management during the year under report has been anything but satisfactory.

The realisations of outstanding and of the current demand show a slight improvement, being 50 and 67 per cent., against 14 and 61 per cent. respectively in the previous year. The reasons adduced by the Deputy Collector for the large unrealised balances are insufficient. The arrears of Government revenue were paid up, but nothing was paid during the year towards either the principal or interest of the debt due from the estate, which amounted on the 30th September to Rs. 55,925-0-9, including unpaid interest.

The estimate for the current year provides Rs. 500 for law expenses and Rs. 1,200 for payment of loans.

No. 43, RAYA.

The rental demand, Rs. 36-9-4, was realised in full ; Rs. 22-7-4 represents the Government demand for revenue, cesses, and patwári rate ; and the balance, Rs. 14-2-0, which represents the profits of the estate for the year, was remitted to the Judge of Farukhabad for payment to the minor through his uncle.

No. 44, AZIZPUR.

This estate consists of the minor Ram Sahai's equity of redemption in a village situated in pargana Nidhpur. It was at first thought that recourse to litigation would have been found necessary, but considering that there are no funds for the purpose, and that the order of the Judge of Mainpuri, placing the estate under the superintendence of the Court of Wards, appears to be open to objection, on the ground that the estate is not comprised of any real landed property, the Court of Wards are taking steps with a view of releasing the estate.

As there is no income derived from this estate the entries in the appendices are blank.

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AGRA DIVISION.
ETAH DISTRICT—
(*concluded.*)

No. 45, RAMPUR.

There was much needless delay in the submission of the report of this estate, and the management during 1876-77 shows little improvement. Of the current demand only 76 per cent. was collected.

Mr. Leupolt was, under G. O. No. 968A., dated 30th May, 1877, invested with powers under section 38, Act XIX. of 1873, but his report gives no account of what action he has taken. Rs. 3,120 on account of principal and Rs. 1,251-4-5 on account of interest of the loan were paid during the year, and there were on 30th September, 1877, still due from the estate Rs. 21,426-0-5 principal and Rs. 566-12-2 unpaid interest.

JHÁNSI DIVISION.
JALAUN DISTRICT.

No. 46, KUKARGAWAN.

This estate was taken under the Court of Wards in November, 1876, and a loan of Rs. 13,000 at 10 per cent. per annum interest was borrowed from the Allahabad Bank, Limited, to pay off the creditors, who agreed to accept Rs. 12,881 in satisfaction of their claims.

These creditors have been paid in full, and during 1876-77 the estate paid Rs. 1,591-8-0 to the bank.

JHÁNSI DISTRICT.

No. 47, TAKHTAULI MAHALWARA.

This estate was taken under the management of the Court of Wards in accordance with G. O. No. 1535A., dated 1st September, 1876. The circumstances leading to this course of action are mentioned in the Board's report of last year.

This (1876-77) being the first year of management, accounts for the Collector having estimated rather too highly as regards the rental.

At the time of taking over charge the following debts were due from the estate :—

	Rs.	a.	p.
Secured	4,340	1	9
Unsecured	158	9	0

Of the former Rs. 765-15-8 and of the latter Rs. 31-11-6 have been paid, leaving a total sum of Rs. 3,700-15-7 due from the estate on the 1st October, 1877.

By an arrangement with the creditors no interest is chargeable on those debts.

Owing to the anticipated difficulty in realising rents in 1285 fasli from the failure of the kharíf crops, the Collector has only budgeted for a sum of Rs. 240 to be paid in 1285 towards reduction of the debt.

Inquiries are being made as to whether the rental cannot be raised by judicious enhancement, and if the rabi turns out well, it is hoped that a larger instalment of the debt may be paid off in the current year.

No. 48, KATAHRA.

The young Rája died of small-pox, after only a week's illness, on the 10th April, 1877.

The Board recommended the nomination of Balwant Singh to the vacant gaddi. This proposition was sanctioned by both the Local and the Imperial Government, with the proviso that the consent of all the other members of the family should be obtained. Owing to the factious opposition of Lachman Singh, the uncle of the late Rája, this has proved impossible, and Government has been further addressed on the subject.

Of the current demand of Rs. 11,596, all was realised except Rs. 81-2-2, of which only Rs. 20-7-5 is said to be irrecoverable.

During the year the sum of Rs. 580-8-7 was recovered on account of debts due to the estate, the balance still due being Rs. 13,080-5-1. The estate had at the close of the year Rs. 9,000 invested in a 4 per cent. loan, and a cash balance of Rs. 173-7-3.

Advances to the extent of Rs. 972 were made to tenants during the year, and the sum of Rs. 439-9-3 was spent on improvements, such as repairs to wells, houses, and roads.

For 1877-78 an allowance of Rs. 25 per mensem has been sanctioned for the late Rája's widow, and the pension of Rani Rattan Kunwar has been increased by Rs. 5 per mensem. Four new wells will be constructed, and repairs executed at an estimated cost of Rs. 1,119, and provision has been made for advances to tenants amounting to Rs. 1,630. Most of this has already been disbursed for seed for the rabi.

No. 49, CHIRGAON.

During the year under report the estate was increased by the acquisition by purchase of a 7 pie share in mauza Chirgaon, price Rs. 700, and 463 bighas 14 biswas of land in mauza Kargawn, price Rs. 460-10-0.

The management during the year was satisfactory, and of the current demand 97 per cent. was realised. There has been a steady increase in the cash rents of this estate owing to extension of cultivation and the falling in of leases.

The estate is now entirely free from debt. Of the unsecured debts, Rs. 692-9-0 were recovered during the year, leaving only Rs. 816-11-3 due at the end of the year on that account. A further sum of Rs. 720-1-10 has been transferred from the head of arrears of rents to that of debts due to the estate, and bonds have been taken for the amount.

LALITPUR DISTRICT.

No. 50, ESTATE OF RAMCHARAN.

The lessees pay the Government revenue and cesses of this estate, the net profits being Rs. 13-12-0. Nothing was received from the Rajwara estate on account of the Rs. 500 balance of the loan of Rs. 1,000 made to it from this estate.

No. 51, NIRBHAY SINGH'S ESTATE (BANPUR).

The closing accounts of the estate were passed by the Board in July, 1877, its release having been directed on 30th January, 1877.

No. 52, MARWARI.

This estate belongs to two daughters of the late Rao Balwant Singh. One of them, in December, 1874, married a son of Ganeshji, Thakur of Manikpur.

During the year under report the other ward married another son of the same person.

Both the husbands of the wards are minors, and the estate was, under section 195, Act XIX. of 1873, released from the management of the Court of Wards and made over to the care of Ganeshji on 12th May, 1877.

No. 53, RAJWARA.

This estate continues to be carefully managed. During the year under report the sum of Rs. 1,288, arrears of land revenue, were paid off, and the Government demand for revenue and cesses was satisfied in full. The following debts are still due from the estate :—

JHÁNSI DIVISION.
LALITPUR DISTRICT—
(*concluded.*)

To Government for takávi—

		Rs.	a.	p.
(1)	Advanced in 1868-69	1,760	0	0
(2)	Instalment of advance made in 1875 ...	122	7	6
		1,882	7	6
To Ram Charan	... ...	500	0	0
	Total ...	2,382	7	6

The reason why no part of Ram Charan's debt was paid off was, that it was originally proposed to spend Rs. 600 during 1876-77 on the marriage expenses of the ward. It has, however, been judged expedient to postpone the marriage till the estate is free from debt, and to this arrangement the father of the fiancée has given his consent. In the meantime the ward will receive an education at the Agra College. He is now only 13, and the debts will probably be paid off by 1880.

Of the demand for 1876-77, Rs. 4,557-6-0, the sum of Rs. 4,495-2-0 was collected, and out of the small balance only Rs. 5 is doubtful. At the close of the year there was a cash balance of Rs. 458-12-3, and it is hoped that Rs. 660 of the debt will be cleared off in 1877-78. Owing to the anticipated reduction of income from the distress caused by the drought, no larger sum than this will probably be available.

JAGANNATH'S ESTATE.

This estate was released in August, 1876, and the Board finally accepted the closing accounts of the estate in February, 1877.

No. 54, KARORA.

Owing to a sudden extension of káns the cultivation in the ward's share fell from 61 acres in 1875-76 to 29 acres in 1876-77. Notwithstanding this, the year 1876-77, which opened with a cash balance of Rs. 12-13-9, closed with the sum of Rs. 16-10-10. This was chiefly owing to a judicious saving effected in the item of personal expenses.

No. 55, KULNA.

The minor subsists on the bounty of his relatives and a small income derived from four acres of rent-free land assigned him by the other sharers to whom the minor's share is leased for the term of his minority. The lessees pay the Government revenue and cesses, amounting to Rs. 35.

The ward has also a maáfi grant of eight acres one rood six poles and some fruit trees.

No. 56, DHARPURA-GIDHAURA.

This property, consisting of the two above named villages in the Lalitpur district, was brought under the management of the Court of Wards at the commencement of the year on account of the incapacity of the proprietor, who is both aged and blind, to manage it.

Both villages had deteriorated very much before management was assumed, owing to the misconduct of the proprietor's agent, and the whole rental is considerably under the revenue demand.

Sufficient time has not yet elapsed to enable the Board to form an opinion as to the probability of the estate recovering itself under the supervision of the Court of Wards. For this reason no application has at present been made for a reduction in the revenue. If, however, there may appear, from the experience of the current year, any hope of improving the estate, the Board will consider the submission of proposals for a progressive assessment and the remission of arrears of revenue.

SHAHRYARPUR.

This estate, as was stated in last year's report, was made over to Zalim Singh and others, in accordance with the orders of the civil court, at the close of 1876.

No. 57, NUNHARI.

Gyan Singh, the lunatic proprietor of this estate, died in June, 1876, and his widow being deemed incompetent to manage her estate, the superintendence of the Court of Wards was continued under G. O. No. 61A, dated 15th January, 1877. During the year under report, on the application of the Commissioner to appoint Mahipat Singh, the eldest brother and one of the next heirs, manager of the estate, the Junior Member saw no further necessity for continuing the estate under the Court of Wards' management. Its release was therefore ordered by the Board, and this course was sanctioned in G. O. No. 1710A, dated 18th August, 1877.

That portion of the estate that lies in the Cawnpore district was made over to Musammat Tej Kunwar in August, 1877, and the Etáwah villages at the close of the year. The cash balance in the treasury and the Government promissory notes, as follows :—

	Rs.	a.	p.
Cash balance	6,491	11	1
Government promissory notes	7,500	0	0
Total ...	13,991	11	1

were also made over to Musammat Tej Kunwar.

The estate was free from debt at the time of the transfer, and there was owing to it Rs. 1,750-9-11.

No. 58, PANKIGANGAGANJ, No. II.

On the 30th September, 1877, the debts due from this estate with interest amounted to Rs. 9,979-5-6. The only debt due to the estate is the sum of Rs. 92-3-0, which is owed by Dhiraj Singh's estate. It will be remembered that this estate consists of half the village of Pankigangaganj, and is owned by Musammat Ganesh Kunwar, the childless widow of Subahdar Kalka Singh. The other half is owned by Rája Dhiraj Singh.

Arrangements, sanctioned by Government, have been made to sell this hopelessly involved estate to the Court of Wards' estate of Rawatpur for the sum of Rs. 10,000, and a monthly allowance of Rs. 20 to Musammat Ganesh Kunwar for life. The Board are only waiting for the submission of the draft deed of sale for approval in order to terminate the transaction.

No. 59, JAGJIWANPUR.

The minor proprietor, Kalyan Chand, is being educated at Etáwah. He is now 16½ years old.

At the commencement of the year under report the estate had Rs. 1,500 invested in Government promissory notes. During the year notes to the value of Rs. 1,000 were sold to provide funds for the construction of a masonry well. Of this Rs. 715 were spent on the well during 1876-77. Rs. 470 more will be devoted to the same purpose in the current year, thus making a total of Rs. 1,180. The whole of the demand for 1876-77 was collected, except Rs. 29-3-3, which is recoverable ; and of the balance of previous years, only 4 annas remained unrealized. The management has been careful.

No. 60, BARWA KHURD.

The minor proprietor continues to reside with his uncle, Deputy Collector Pandit Kashi Nath, who is educating his nephew at his own expense.

The ward is now 10 years of age, and was married during the year under report; this involved an expenditure of Rs. 1,500.

No. 61, USMANPUR (TAKHTAULI).

At the commencement of 1876-77 the debts due to the estate amounted to Rs. 3,797-8-6 ; of this sum Rs. 2,823-3-0 were realized. The debts with interest now due to the estate are Rs. 1,301-6-10, and it is hoped that the whole of this will be recovered in 1285 fasli.

All the arrears of previous years were collected, except the small sum of Rs. 2-1-0, which is irrecoverable. The collections for the year under report were also satisfactory.

The cash balance at the close of the year was Rs. 2,897-8-9. The Board have sanctioned the purchase of Government promissory notes of the value of Rs. 1,500, and also grants of takávi for the purchase of grain aggregating Rs. 350.

The sum of Rs. 400 has also been allowed in the budget of 1285 fasli for the construction of a well, which should prove a remunerative work. The estate is carefully looked after.

No. 62, RAWATPUR.

The careful management of this estate during the year 1876-77 is very creditable to the Collector.

Of the outstandings 52 per cent. were realized. The current demand shows a fair increase over that for the previous year, and 94 per cent. of it was realized.

The cash balance at the close of the year was Rs. 8,396-3-6, and the estate had also Rs. 16,000, invested in Government paper. During the current year Rs. 10,000 will be required for the purchase of Pankigangaganj estate No. II.

No. 63, AKBARPUR SEN.

The unfavourable comments made by the Board in their notice of the management of this estate in their report for 1875-76 equally apply to its supervision during 1876-77, with the exception that there has been some improvement in the collections.

The reasons adduced by the Collector, however, for realizing less than 85 per cent. of the current demand are not sufficient.

The uncollected balance of occupier's water-rate was also very large, and as the estate funds paid the whole demand to Government the loss falls entirely on the estate.

Nothing was paid during the year towards reducing the debt of the estate, which on the 30th September, 1877, amounted to Rs. 18,203-4-9; of this sum Rs. 5,103-4-9 bears interest at 6 per cent.

There was a balance of Rs. 1,152-12-3 in the treasury which the Collector kept in hand for making advances to tenants during the current year.

No. 64, MUMINPUR RATGAWAN.

This estate was not managed to the satisfaction of the Board in 1283 fasli.

The Collector during the year under report has given more attention to its supervision, and as the two sarbarakars (sons-in-law) of the lunatic proprietor would not mend their ways, but continued their previous slack management, he has dispensed with their services. The estate is now under the tahsíldar of Ghátampur, and the realizations, both of outstanding arrears and current demand, show the wisdom of the change.

No. 65, GHAGWA BHABHI.

During the year under report the revised assessment came into force. By this the ward's share of the revenue demand has been reduced from Rs. 474 to Rs. 446-10-8,

Arrears of salary which had accrued, amounting to Rs. 17-13-10, and of personal expenses of the ward, Rs. 30, were paid off during the year.

The full demand of the year was realised as well as all recoverable arrears of previous years, and on the 1st October, 1877, the estate had a cash balance of Rs. 70-6-0. There are now no debts due from or to the estate.

No. 66, PANKIGANGAGANJ No. I.

The management of this estate was made over to Rája Dhiraj Singh on 1st July, 1877, from which date all the managing staff were dismissed.

The total receipts up to that date were Rs. 2,971-9-2 and the expenditure Rs. 2,653-10-10, leaving a balance of Rs. 317-14-4 after the accounts were closed. Rs. 250 of this balance were credited to the Government loan, in addition to the Rs. 300 credited while the estate was under the sazáwal's management. Thus the Government loan has been reduced to Rs. 8,764-5-0. Rs. 92-3-0 were also paid to Pankigangaganj estate No. II., the sum having erroneously been credited to this estate in the previous year.

Of the cash rent demand, Rs. 2,582-1-2, the sum of Rs. 2,332-9-6 was collected by the sazáwal, leaving a recoverable balance of Rs. 249-7-8, which the Collector states would all probably have been realized by the Rája in July, August, and September, but for the total failure of the kharíf harvest.

With regard to the current year it is stated that the rabi prospects are at present very favourable, and that the Rája ought to have no difficulty in paying up the full instalment due to Government.

FATEHPUR DISTRICT.

No. 67, PATTI SHAH.

The share ($\frac{11}{40}$ths) of Wajid Husain, an idiot minor, was taken under the Court of Wards' management in April, 1876.

The shares of the widow ($\frac{5}{40}$ths) and the three daughters ($\frac{9}{40}$ths) which were already actually managed by the Collector, were formally placed under the superintendence of the Court of Wards by G. O. No. 749A, dated 4th May, 1877.

The estate was leased for one year, 1876-77, to Aulad Husain, Altaf Husain, and Jafar Husain, uncles of the ward, who merely receive 5 per cent. on the gross collections, and are responsible for all unrealized balances which they cannot clearly show to be irrecoverable through causes beyond their control. This arrangement has been found to work well, and has been continued for a further term of three years.

The debt due from the estate has been reduced during the year under report by a payment of Rs. 1,497 on account of principal and Rs. 155-7-2 on account of interest.

The total debt due from the estate on 1st October, 1877, was Rs. 7,274-15-8. This includes arrears of interest.

Besides the above payments, arrears due for the maintenance of the ward and sums due to servants since dismissed, amounting to Rs. 235-3-1, were paid off.

The cash balance at the close of the year was Rs. 173-10-6, and during the current year it is expected that the debt will be still further reduced by a payment of Rs. 1,000 for principal and Rs. 684-3-10 for interest.

Binda Parshad and Ram Baksh are the two chief creditors, and their loans bear interest at 15 and 12 per cent. per annum respectively. Proposals for either reducing these rates of interest with the consent of the creditors, or for paying off their claims with money to be borrowed at a less exorbitant rate, are in course of preparation.

No. 68, AHMADPUR KUSUMBHA.

The arrangement by which this estate was leased to Tulsi Ram, uncle and guardian of the lunatic Dilsukh Rai, was explained by the Board in last year's report.

It works well and will be continued. Out of the net profit Rs. 500 paid by the lessee after his defraying all ordinary expenses the following items had to be paid :—

	Rs.	a.	p.
Allowance to Musammat Pachni, the ward's aunt, at Rs. 6-10-8 per mensem ...	80	0	0
Board's establishment	10	0	0
Cost of drawing up agreement with Tulsi Ram	2	4	6
Total ...	92	4	6

This left a cash balance of Rs. 407-11-6, at the end of the year 1876-77. Tulsi Ram quite looks on the ward's children as his own heirs, and pays all necessary attention to the wants of the lunatic.

No. 69, ESTATE OF ATA HUSAIN KHAN.

The income of this estate was for the year 1876-77 slightly in excess of that of the previous year, but was not up to the Collector's too sanguine estimate, and hence a smaller sum than that estimated was available for paying off debts.

During the year the payments made in reduction of the debt were—

	Rs.	a.	p.
On account of principal	965	9	9
Ditto interest	634	6	3
Total ...	1,600	0	0

This leaves still due from the estate Rs. 9,196-3-9 on account of principal and Rs. 61-12-3 on account of interest, total Rs. 9,258. At the end of the year there was a cash balance in hand of Rs. 442-12-2.

No. 70, ESTATE OF KHAN BIBI.

During the year under report the debt due from this estate was decreased by the following payments .—

	Rs.	a.	p.
On account of interest	239	0	7
Ditto principal	560	15	5
Total ...	800	0	0

The balance now due from the estate is Rs. 3,289-6-9. The reason why a smaller payment in liquidation of the debt than that estimated was made is, that during the year the Collector, without the previous sanction of the Board, purchased for Rs. 463 for the estate a 2-anna 6-pie share of Garhi, which was auctioned in execution of a civil court decree.

This arrangement has been now approved of by the Board, but future purchases without previous sanction have been strictly prohibited.

The surplus profits derived from the mahál Garhi Bedar Bakht Khan, held in farm by the estate during 1876-77, amounted to Rs. 291-6-9.

No. 71, ASOTHAR.

The heavy assessments on the villages comprising this estate were alluded to at page 28 of the Board's report for 1875-76.

During the year under report the revenue of two villages in the Fatehpur district has been revised.

In Asothar the annual reduction made is Rs. 1,450, in Bisraul Rs. 1,600. These revised assessments came into force, in Asothar from the commencement of the year, in Bisraul from the rabi kist only.

On the 30th September, 1876, the original debt of Rs 26,863 had been reduced to Rs. 20,177; at the end of the year under report this debt stood at Rs. 14,395-15-3, including unpaid interest. Of the principal now due only Rs. 5,000 bears interest at 6 per cent. The Government demand for revenue and cesses was paid in full, together with an excess payment of Rs. 100 for revenue and Rs. 10 for cesses.

The cash balance at the end of the year was Rs. 2,077-3-0.

No. 72, NAWAB AHMAD HUSAIN KHAN'S ESTATE (BINDAUR).

This estate consists of the whole of two mahâls in Mansurpur and of shares of various extent in five other villages in pargana Tappajar, tahsil Kalianpur, in the district of Fatehpur. In June, 1876, the estate was held under direct management by the Collector after attachment, under section 154 of Act XIX. of 1873, for arrears of revenue which accrued in the rabi kist of 1283 fasli, *i. e.*, May and June, 1876. The arrears were small, and the attachment was made with the consent of the proprietors to prevent further waste of the estate.

Nawab Ahmad Husain Khan is the great-grandson of Nawab Zainal-abdin Khan, chakladar of Allahabad and Kora, and grandson of Mir Bakir Ali Khan, who was chakladar of the same district when it was ceded to the British Government.

Owing in a great measure to the heavy incidence of the old assessment in pargana Tappajar, where all his villages lie, the Nawab had become indebted to the extent of some Rs. 18,000.

The Board, having regard to the history of the Nawab's family, the causes that have worked his indebtedness, and the recommendation of the Collector that the estate should be taken under the Court of Wards, as the Nawab was old and incapable of managing business matters, applied to Government, who in their order No. 540A, dated 4th April, 1877, declared Nawab Ahmad Husain Khan disqualified from managing his estate, under section 194, Act XIX., 1873, clause (*g*), and directed the Court of Wards to assume its superintendence.

The Court of Wards assumed charge of the estate on 1st June, 1877. During the time the estate was held under direct management a cash balance of Rs. 4,600-8-0 accumulated in the treasury to the credit of the estate, which was duly transferred to the ward's account on the Court of Wards taking charge.

The collections made during the remainder of the year 1876-77 were Rs. 1,216-12-9. Deducting the expenditure, Rs. 5,500-12-9, there remained a balance of Rs. 382-11-9 to the credit of the estate at the end of the year.

The Nawab is lumberdar in certain of the villages, and with the consent of the co-sharers the Collector continues to make the whole collections for the mahâl, their respective profits being subsequently distributed to the various proprietors.

For the maintenance of himself and family the Nawab retains the Bakirganj bazaar in the town of Tappajar and grove lands yielding about Rs. 1,000 per annum, which items are not included in the accounts of the estate.

In order to clear off the debts owed by the estate a loan has, with the sanction of Government, been made from the Court of Wards' estate of Rai Pratap Chand of Rs. 18,000 at 9 per cent. per annum interest. During the current year all existing debts will be paid off with the money thus obtained, and arrangements have been made for repaying the loan in eleven years.

No. 73, SARAI PITHA.

Of the outstanding arrears of rents noticed in last year's report the sum of Rs. 1,035-15-4 was realized during 1876-77. Of the balance all, except Rs. 83-9-1 said to be recoverable, has been remitted, as either irrecoverable or nominal. During the year under report Rs. 4,550 was paid on account of the interest of the debt due from the estate, which debt, with unpaid interest, amounted on 1st October, 1877, to Rs. 89,493-10-0.

Of the debts due to the estate Rs. 96-0-9 were collected, leaving Rs. 755-2-5 still due.

There was also a cash balance in the treasury at the close of the year of Rs. 927-1-4.

The realizations of cash rents were Rs. 1,028 better than last year, owing to enhanced rents and assessments of revenue on religious grants. Although the financial position of the estate is slightly more favourable than that reported on last year, there is no possibility of clearing the estate from debt within the lifetime of the Thakurain, who has only a life-interest in it.

No. 74, SARAI BHARAT.

The sale of this estate for Rs. 1,11,000 to the principal decreeholder, Lálá Manohur Das, on 20th February, 1877, was mentioned in last year's report.

No application has yet been made on his part for possession. The suit brought by Mahesh Bakhsh Singh *in formâ pauperis* to establish his adoption by the Thakurain was dismissed by the Subordinate Judge on the 17th September, 1877.

The auction-purchaser would therefore appear to have acquired only the rights of the Thakurain Gend Kunwar, *i.e.*, a life-interest in the estate. She is now old, and on her death the estate will escheat to Government.

Objections to the sale of the estate were made by the Thakurain on technical grounds to the regularity of the sale, and the case is now pending before the High Court.

The gross current demand, Rs. 43,389-6-3, shows a falling off from that of last year, Rs. 45,944-1-3. The collections were Rs. 42,422-8-11, compared with Rs. 45,453-11-5 of the previous year.

The debt due from the estate at the commencement of 1876-77 was Rs. 1,40,461, and although during the year the sum of Rs. 10,972-14-7 was paid on this account, the estate was worse off on 30th September, 1877, than at the beginning of the year, the debt still due at the commencement of the current year being Rs. 1,43,567-4-8. This sum, of course, includes the debts due to Lálá Manohur Das, the auction-purchaser of the estate.

No. 75, KHARGAPUR.

The suit of Rai Saran Singh to obtain possession of the estate, mentioned in last year's report, has been dismissed by the Subordinate Judge.

The debts due from the estate, including arrears of revenue on October 1st, 1876, were Rs. 88,468. During the year under report the arrears of revenue were paid in full, and also Rs. 3,670 on account of principal and Rs. 3,752 of interest of other debts. The total sum due from the estate at close of the year was Rs. 84,191.

The current demand was raised by enhancement to Rs. 36,582, out of which only Rs. 678 remained uncollected.

The Commissioner reports that there is no probability of Janki Parshad and other creditors, who have obtained decrees against the estate, applying for execution of the same, so long as they continue to receive payments on account from the Court of Wards.

No. 76, GAMBHIRA.

The circumstances under which this estate was placed under the Court of Wards by G. O. No. 426A, dated 16th March, 1877, were alluded to in pages 30 and 31 of last year's report.

The demand for the year under report was Rs. 14,963-8-2, of which only Rs. 11,972-14-5 were collected. This short collection was due to the confused accounts of the late manager, a bad harvest, and the assumption of management after the year had commenced.

At the date of assumption by the Court of Wards the sum of Rs. 68,723-6-4 was due from this estate to that of Rai Pratáp Chand, from which a loan at 7½ per cent. was borrowed to pay off the original debts of this estate, amounting to Rs. 70,000.

During the six months the estate was under the Court of Wards Rs. 1,112-5-10 were paid on account of the principal and Rs. 1,832-6-9 on account of the interest of this debt.

The Collector was unable to expend the balance in hand at the end of the year in reduction of the debt, as, owing to the threatening season, he considered it right

to retain that sum available for advances to cultivators for seed and wells. The Board approve of this course.

No. 77, MANDA.

The young Rája was during the year under report married to the only daughter of the Mahárája of Dumraon.

At the end of 1876-77 the debt was reduced to Rs. 88,263-12-2, and the estate in another 18 months at furthest should be free from encumbrances. Rs. 5,000 expense was incurred at the ward's marriage and Rs. 2,000 on account of the Delhi assemblage.

The estate has been carefully managed during the year, and Lachman Singh, tahsíldar of Khairagarh, who looks after the estate deserves credit for his painstaking work.

As the young Rája is now 17, and will shortly be placed in nominal charge of his estate, from his 18th to his 21st year, the Court of Wards contemplate entertaining Mir Madad Ali (late tahsíldar of Khairagarh) on a suitable salary to assist the Rája in the affairs of his estate. Mir Madad Ali was the late Rája's intimate friend; he arranged the affairs of the property when it came under the Court of Wards, and has always acted as a second father of the ward.

No. 78, RAI PRATAP CHAND'S ESTATE.

As the partition case, which is to settle the extent of the ward's property, was still pending at the close of the year, there was only a sum of Rs. 1,461-4-2 expended on improvement, of which Rs. 198-6-0 was spent on repairs to wells, and Rs. 1,262-14-2 on repairs of houses. Rs. 180 were advanced to cultivating tenants during the year.

The debt statement shows a sum of Rs. 1,703-3-3 due from the estate on account of a debt incurred after the superintendence of the Court of Wards was assumed. Report has been directed on this point, as the Board have hitherto received no information regarding this liability, now shown for the first time in the accounts.

The sum due to the estate at the beginning of the year, excluding sanctioned remissions, was Rs. 3,11,939-2-11; of this Rs. 88,518-0-6 were collected.

Of the balance of Rs. 2,23,421-2-5 only Rs. 2,938-8-8 are reported as irrecoverable.

Rs. 1,64,857-0-2 are said to be recoverable, and Rs. 58,625-9-7 are classified as doubtful. It remains to be seen what the inquiry into these sums during the current year will result in.

Of the Rs. 59,000 invested in notes, which the estate possessed at the beginning of 1876-77, the sum of Rs. 38,000 was lent to Gujraj Kunwar's estate.

At the close of the year the estate had Rs. 21,000 invested in Government promissory notes and a cash balance of Rs. 91,687-2-0.

The following loans have been sanctioned out of this sum :—

	Rs.
To Ahmad Husain Khan	18,000
To Bisheshar Singh	2,832
To Bijai Bahadur Singh	57,000
Total ...	77,832

Proposals for the investment of the remaining sum have been called for.

The estate has been carefully managed during the year.

No. 79, ESTATE OF RAI BAHADUR ASAPAL SINGH.

The management of this estate has been successful. During the year the debt to Government was reduced to Rs. 31,363 by a payment of Rs. 5,220-3-6 on account of principal and interest.

ALLAHABAD DIVISION, ALLAHABAD DISTRICT. (concluded). HAMIRPUR DISTRICT.

The revenue demand, Rs. 17,800, is high in proportion to the rental demand, Rs. 28,600, and inquiries have been directed as to the feasibility of enhancement of rents being made.

HAR LAL'S ESTATE.

This estate was released from the Court of Wards on 31st May, 1876, in pursuance of G. O. No. 260A, dated 2nd March, 1876, but final orders on the closing accounts of the estate were not passed by the Junior Member until 2nd April, 1877. This was owing to delay chiefly caused by the apathy of the manager.

No. 80, ESTATE OF MUSAMMAT MAKHANIA.

The demand for rents was realized in full, with the exception of Rs. 8 doubtful and Rs. 5 irrecoverable items.

Of the debts, Rs. 513, due to the estate at the beginning of 1876-77, the secured debt of Rs. 84 was realized, and the unsecured items, amounting to Rs. 429, were struck off the accounts as irrecoverable, the period of limitation having expired.

The estate commenced the current year with Rs. 12-12-6 to the good in the hands of the manager, who is the brother-in-law and guardian of the lunatic ward.

JAUNPUR DISTRICT.

No. 81, BHAGESA.

The minor Bisheshar Bakhsh Singh is now about 13 years of age, and lives with his mother. He is being educated at the zila school, Jaunpur, and is also taught Hindi at home by a pandit.

The minor's and his mother's allowances have been increased from Rs. 13-2 and Rs. 6 per mensem to Rs. 14-2 and Rs. 7 respectively.

The estate was involved in two suits during the year.

In one the estate's claim of Rs. 1,622-3-9 for interest and principal was decreed in full with Rs. 159-0-3 costs.

In the other case brought against the estate the claim was dismissed and the costs incurred were recovered in full.

At the close of the year the estate had Rs. 2,000 invested in Government promissory notes and Rs. 1,253-8-11 uninvested in the treasury.

The estate at present consists of shares and patches in 27 villages in Jaunpur and of shares in eight villages in the Azamgarh district.

It is proposed, should any good opportunity be found, to sell some of the far outlying and smaller patches, and with the money thus derived, added to the accumulated savings, to purchase a compact addition to the estate.

BENARES DIVISION, GORAKHPUR DISTRICT.

No. 82, MAJHAULI.

The management of this estate during the year under report has on the whole been quite as good as in previous years.

The interest due on the State loan, amounting to Rs. 37,724-9-9, has been paid in full, and the principal of the debt still further reduced by a payment of Rs. 36,197-1-10. This leaves a sum of Rs. 6,02,602-14-2 still due from the estate at the end of 1876-77.

The Collector is endeavouring to make arrangements for lease of the 19 villages held under direct management, and this it is hoped will bring in a larger net profit from these villages.

Of the remaining 112 villages 21 are held by birtyas and 91 are leased to farmers.

Of the current demand in 1876-77, Rs. 1,34,555-1-11, only Rs. 9,154-11-6 remain uncollected, and this is all said to be recoverable.

The percentage of collection to the income of the estate is only 31. During the year Rs. 415 were spent on the construction of 11 wells.

Nos. 83 and 84, MITHWAL BAKSHI ESTATE, Nos. I. and II.

BENARES DIVISION, BASTI DISTRICT.

The circumstances of this estate were fully described at page 32 of the Board's last annual report.

During the year under report the accounts of Ram Narayan's share (No. I.) were kept separate from those of Drig Narayan and Jang Bahadur (No. II.), but now that the entire estate has been brought under the Court, only one set of accounts will for the future be kept.

The Collector promised a detailed report and schedule of the debts due from this estate to be submitted after his personal inspection of the villages. This has not yet been received. Until, therefore, the Board have accurate information before them as to the exact financial position of the estate they are unable to frame definite proposals for clearing the estate from its encumbrances.

The share of the minor, Ram Narayan, in mauza Barikpur was sold during the year under report for Rs. 2,666-10-8; of this Rs. 2,579-10-8 was paid towards clearing off the debts due from him.

The Board have, pending the submission of the report above mentioned, provisionally sanctioned allowances for the proprietors' maintenance aggregating Rs. 1,800 per annum. Of this Rs. 1,297-12-3 is the estimated rental of sír land held by them, and the rest represents cash payments.

On the 30th September, 1877, there was a cash balance of Rs. 2,043-6-4 to the credit of the No. I. estate and Rs. 780-7-6 to that of No. II., which will be applied to the payment of debts when it is known which debts should be first disposed of.

No. 85, BALGOBIND'S ESTATE.

AZAMGARH DISTRICT.

In the beginning of 1877 two suits were filed in the civil court against this bankrupt estate.

There was no hope of successfully opposing them, and as the hopelessly involved state of this property rendered its rescue from ruin quite impossible, even under the most stringent supervision of the Court of Wards, the Collector was directed to apply to the civil court for an order releasing the estate from the Court of Wards. Accordingly the Judge on the 21st July ordered the release of the estate from the charge of the Collector of Azamgarh. The closing accounts of the estate up to 28th July, 1877, on which date charge was made over by the Collector, are incorporated in the statements of this report.

No. 86, DUBARI.

The state of affairs tending to the assumption of the charge of this estate by the Court of Wards was fully detailed in last year's report, pages 32-33. This is the first complete year for which a report on the management has been submitted, and the advantages of well directed supervision are already apparent in the accounts of the estate, which have been reduced to order.

At the urgent request of Mrs. Venables at the end of 1876, the Court of Wards borrowed a sum of Rs. 5,000 from the Allahabad Bank and remitted the value to her.

Of the demand, Rs. 3,226-7-5, for arrears of previous years there was collected Rs. 2,041-10-1 during 1876-77, and of the balance only Rs. 347-3-2 is irrecoverable. Of the demand for 1876-77, Rs. 16,999-4-5, Rs. 15,106-4-5 were realized, and of the balance Rs. 1,067-4-0 is said to be recoverable and the remainder doubtful.

The Government demand for revenue and cesses was paid in full. Mrs. Venables received from the estate altogether during the year Rs. 13,111-7-0.

Rs. 2,364-7-9 were paid in part liquidation of the debt to the bank which at the close of the year amounted to—

	Rs.	a.	p.
Principal	2,005	0	0
Interest	319	13	9

BENARES DIVISION, AZAMGARH DISTRICT —(*concluded*).

An increase of pay has been allowed for the post of manager, as it was found that a really competent man could not be got for less than Rs. 60 per mensem, the amount of pay now sanctioned. The estate may now be considered well in hand.

MIRZAPUR DISTRICT.

No. 87, AGORI BARHAR.

During the year under report this estate comprised 429 villages; of these 22 were held under direct management, 305 were farmed, and the remainder held on various tenures.

The Collector's 6th paragraph says:—"The outturn of the kharíf crops was very good, and that of the rabi crops (excepting linseed and wheat, which suffered from the untimely and excessive fall of rain in February and March) was fully up to the average."

The demand for 1284 fasli was Rs. 88,771-9-9, of which Rs. 86,390-2-6 were realized, leaving the small balance of Rs. 2,381-7-3, of which only Rs. 26-4-6 is irrecoverable. This speaks well for the management of the estate, and these results are far better than those of any previous year. The same care was shown in the collection of balances of previous years, for out of Rs. 15,775-11-2, the sum of Rs. 10,834-3-0 was collected. Rs. 1,287-6-8 were remitted during the year, leaving Rs. 3,654-1-6 in balance.

Only Rs. 2,249-7-0 were recovered from debtors to the estate, leaving Rs. 58,621-12-8 still due, of which Rs. 99 are irrecoverable.

Satisfactory arrangements have been made for the gradual realization of the greater part of these debts, and at the end of 1284 fasli there only remained Rs. 2,285-0-8 of debts in respect of which definite measures had not been taken. These items are now under inquiry. The estate had at the close of the year a cash balance of Rs. 1,23,206-5-2, besides Rs. 1,08,500 invested in Government notes. Proposals have been called for as to the profitable investment of the large cash balance.

Only Rs. 4,185 were expended during the year on the construction or repairs of roads, tanks, buildings, wells, &c. (the services of a competent overseer were not obtained till August, but better progress in works of improvement is anticipated for the current year), and Rs. 1,000 takávi was advanced.

With regard to the prospects of the current year the Collector states that the kharíf crops, especially paddy, kodon, and sawan, the staple crops of these parts, were severely injured. The heavy rain in October secured the rabi sowings, and the rabi crop entirely depends on the winter rains.

The estimate for the current year shows no diminution in the demand for rents, and a sum of Rs. 24,010 is expected to be recovered from debtors.

No. 88, KANTIT.

The Kantit estate is described at page 33 of last year's report. During 1876-77 three villages came into its hands by purchase, and one was acquired by virtue of the conditions recorded at the time of its settlement, by which the village, on the death of the former mustajir, was to come into the possession of the Kantit estate. This raised the total number of villages to 299. Of these there were—

Held by sub-proprietors	26
Leased	286
Directly managed	37
Total ...	299

The Superintendent of the Wards' Institute at Benares continues to report favourably of the young Rája. The Ráni still refrains from drawing any maintenance allowance from the estate.

Both the kharíf and rabi harvests were about the average, and the great rise in prices which occurred during the year must have considerably benefited those cultivators who were sufficiently well-to-do to enable them to hold in their stock for a short time.

Of the recoverable balance of arrears of past years, Rs. 35,239-11-0, the sum of Rs. 20,617-7-6 was realized, and of the balance only Rs. 2,375-13-10 are said to be irrecoverable.

The Collector has taken great pains in the matter of these arrears, as well as in the collection of the demand for the year under report, Rs. 2,21,488-11-11 having been realized out of Rs. 2,28,367-5-11, the estate has also much benefited by the efficient management of Mr. Nicholson.

During the year the assistant engineer employed on works of improvement in this estate reverted to the Public Works Department, and his place has been filled by an overseer, by which arrangement the estate will effect a considerable saving.

Rs. 33,140-15-6 were spent during the year on improvements, of which the chief items are—

	Rs.	a.	p.
15 tanks	10,289	7	9
7 embankments	3,374	5	8
11 wells	8,640	7	1
Houses	4,442	14	9

The Public Works establishment cost Rs. 4,770-13-0.

Most of this expenditure will be very remunerative, as the Collector reports that in the khám villages the cultivators willingly pay water-rates for the means of irrigation thus provided. For leased villages one of the terms of the lease is that the lessee pays five per cent. per annum on all capital expended in such villages in the construction of tanks and wells.

The estate is free from debt, and at the end of the year there was a sum of Rs. 45,100 due to it on secured debts.

At the close of the year the estate had Rs. 4,85,019-3-1 invested savings and Rs. 91,715-3-7 uninvested.

During the current year it is proposed to spend Rs. 35,211 on improvements, Rs. 35,000 in the purchase of securities, and Rs. 70,000 in the purchase of land or other property.

This estate is now in a most flourishing condition. Thanks chiefly to the careful work of Mr. Nicholson and the continuous supervision of Mr. Lumsden.

No. 89, NAND KUNWAR PANDE'S ESTATE.

The allowance for the boy's maintenance has been raised from Rs. 2 to Rs. 3 per mensem, and arrangements have been made to lease the minor's share to one Manna Chaubi for five years for Rs. 120 per annum from the beginning of the current year.

No. 90, GOPALPUR No. II.

At the commencement of 1876-77 this estate owed the Kantit estate Rs. 3,000. During the year this debt has been reduced to Rs. 1,500. There is still, as has been stated in the notice of estate Gopalpur No. I, a sum of Rs. 1,211-13-5 due to the estate from Gopalpur No. I, and a further sum of Rs. 49-1-6 due on account of unsecured debts.

The three minors, Sat Narayan Singh, Ram Narayan Singh, and Bhup Narayan Singh, during the year attended the village school at Gopalpur, but the Board have now sanctioned the removal of the two elder boys to the Mirzapur zila school, where

they will receive a higher class of instruction and be accommodated in the boarding-house attached to the school. This will increase the charges for education from Rs. 60 to Rs. 178 per annum, but the estate can well afford this necessary charge.

There was some falling off in the gross income of the estate owing to the causes noticed in the report on estate Gopalpur No. I; but the management in both cases was as careful as usual, and both estates are financially much improved by their having been placed under the Court of Wards.

Full details of the circumstances under which the Court of Wards assumed the charge of both these Gopalpur estates were given in last year's report, page 35.

No. 91, TIKORI.

This estate is situated in the Chunar tahsil of the Mirzapur district. It belongs to Shiv Bhairon Prasad, minor son of the late Shiv Sewak Misr. It comprises two entire villages and three hamlets held in proprietary right and a share in another village and some land held by tenants with rights of occupancy which have come into the possession of the estate by a usufructuary mortgage.

The Collector states, that "the minor joined the Wards' Institute at Benares on the 20th July, 1877, after having endeavoured to evade the order for some time. He is said to be a headstrong youth, difficult to manage, but he has not been long enough in the institution to enable us to pronounce a fair judgment on the probable effect on his character of the scholastic discipline he has now come under."

Superintendence of the estate was assumed under the orders of the Board dated 18th January, 1877.

The accounts now dealt with therefore only relate to the uncollected balance of the November and December, 1876, kists, and the May and June kists, 1877, *i.e.*, for a broken period of less than a year.

Of the balance of 1875-76, Rs. 230-3-0, the sum of Rs. 57-13-4 was collected during the year, leaving a recoverable balance of Rs. 172-5-8.

The current demand was Rs. 4,901-14-0; of this a sum of Rs. 577-15-4 remained uncollected. This somewhat large balance is said to be due to the inertness and negligence of the sarbarakar, Ajudhia Parshad, whose dismissal the Collector has been empowered to effect if he does not improve. The debt said to be due from the estate was first estimated at Rs. 1,350; it is now shown as Rs. 1,200, and is due to the ward's sister-in-law on a bond, and 6 per cent. per annum interest is payable thereon. A sum of Rs. 200 on account of capital and Rs. 24 on account of interest was paid during the year, leaving a balance of Rs. 1,000 still due from the estate.

The Collector is making inquiry into this matter, as the bond has not yet been produced, and he is also investigating the debts due to the estate, which are said to amount to Rs. 4,797-3-0. A detailed list of these is awaited.

The estimated income for 1285 fasli is Rs. 8,188, which, with the cash balance of the year under report, amounts to a gross income of Rs. 8,609-8-11.

The estimated expenses are Rs. 8,437-9-5.

In this is included a sum of Rs. 1,060 to pay off the debt due from the estate, and the property should therefore commence 1878-79, entirely free from incumbrances.

The Government demand for revenue is Rs. 4,586 which, added to Rs. 574 for cesses of all kinds, is rather a heavy assessment on a rental of Rs. 6,500.

No. 92, GOPALPUR No. I.

The sum due from this estate on account of debts and unpaid interest on 1st October, 1877, was, on a revision of accounts, found to be Rs. 7,912-9-5. During the year under report a sum of Rs. 800 was paid on account of the principal of the debt (Rs. 2,011-13-5) due to estate Gopalpur II, and a sum of Rs. 511-7-4 being the interest due on the above loan, and also on a loan from the Kantit estate.

The total sum due from the estate at the close of the year on account of these two loans was Rs. 7,011-13-5.

There were two causes which prevented a larger amount of debt being paid off in 1876-77. *Firstly*, the year was not a good one. The kharif crop was about the average, but the rabi suffered somewhat from excessive and untimely rain, which injured both the crops that were standing and also the unstored grain lying on the threshing-floors. A poor estate like this is naturally more susceptible to the influence of bad seasons than a property where the cultivators are well-to-do.

Secondly, there was a large diminution in the sayar demand, which was only Rs. 573-12-1 in 1876-77, as compared with Rs. 964-4-0 last year. Forest produce was included in last year's demand, and it is obvious that this is a source of income in which fluctuations must occur, for it would be in the highest degree improvident to raise the income for a few years by large sales of forest produce, which course would ultimately destroy this source of revenue.

A slight increase of expenditure, *viz.*, Rs. 5, half the monthly pay of a Muharrir to assist Mr. Nicholson, the Superintendent, who manages both this and Gopálpur No. II. estates, seems reasonable. The other half of the pay is charged to Gopálpur No. II.

By an error in the Collector's office a small sum (Rs. 36-4-4) of revenue payable by Gopálpur No. I was actually paid from the Gopálpur No. II estate. This item will be adjusted in the accounts of the current year.

No. 93, RÁMGARH.

This property consists of four whole villages in the Mirzapur district and five houses and a temple in Benares.

On the death of the late proprietor, Ramchand, a certificate of administration was given to his widow, Magu Bibi, an extravagant woman, whose character is not of the purest. Circumstances came to the knowledge of the Judge which led him on the 12th April, 1877, to pass an order withdrawing his certificate, and directing the Collector of Benares to assume charge of the estate on behalf of the two minor sons of the late proprietor, Lachmi Narain, then aged 18 years and 8 months, and Gouri Shankar, aged 16 years and 8 months.

The minors have a widowed sister.

The estate was directly managed from the assumption of charge in May till the close of the year under report by the Tahsíldar of Chunar.

The demand on account of outstandings was Rs. 479-9-0, of which Rs. 248-6-8 were realized during the year, and the whole of the balance has since been collected. The gross demand for the five months, May to September, was Rs. 4,480-3-6, of which about 90 per cent. was realized. The larger portion of the balance will be realized in the current year.

The expenditure for the same period was Rs. 3,093-1-0, of which Rs. 3,013-15-0 was the Government demand, Rs. 73-9-6 was cost of establishment, and Rs. 58-6-0 was for miscellaneous items. This left a cash balance in hand of Rs. 1,200-12-7.

The debts due from the estate on taking over charge were said to be Rs. 20,036-9-9.

It is proposed during the current year to sell two houses in Benares for Rs. 8,600 and also personal property worth Rs. 600. With the money thus raised, added to the cash balance and a portion of the income, it is proposed to pay off Rs. 10,971 principal and Rs. 600 interest of the debt during the current year.

The estimated cost of establishment is, including the contribution to the Board's office, Rs. 28 per mensem, or Rs. 336 per annum, *i.e.*, 4·23 per cent. on the estimated ordinary income (Rs. 7,929).

BENARES DIVISION, BENARES DISTRICT.

No. 94, PISUR DANIELPUR.

This estate was briefly described in last year's report.

The estimate for 1284 fasli was rather too sanguine, but there was a slight increase in the receipts over the figures of the previous year.

Only Rs. 23-4-0 was recovered during the year on account of debts due to the estate. There remained at the end of the year Rs. 494-0-6 of debt still uncollected. Of the current demand only Rs. 278-14-1 remained in balance, and this is said to be recoverable. Although the rents press a little heavily on the tenants and the revenue is high the estate can pay its way. At the end of September, 1877, there were Rs. 13-14-10 in the Savings' Bank and Rs. 84-8-9 cash to the credit of the estate.

GHAZIPUR DISTRICT.

No. 95, SUNWÁNI.

On the 30th September, 1877, the debts due from this estate amounted to Rs. 4,99,614-5-6, including unpaid interest up to that date. The annual income of the estate is about Rs. 36,000, and it is quite hopeless to think of extricating it from insolvency.

Three suits are now pending at Benares, brought by three of the guaranteed creditors of the estate, and Government on being addressed sanctioned the sale of the estate in due course of law (G. O. No. 454A, dated 14th February, 1878); fifteen-sixteenths of the estate are already mortgaged.

The estate was carefully managed during the year under report, and the accounts call for no particular remark.

No. 96, ESTATE OF SAT NARAYAN PANDE.

This estate, which was leased for a term of five years for Rs .1,900 per annum net profits, has now assets consisting of Rs. 2,500 invested in the Gházipur-Dildarnagar Railway, and Rs. 156-14-10 cash balance.

Rs. 3 per mensem has been sanctioned as extra pay to the muharrir, who keeps the accounts of the estate, and the budget for 1285 provides for a charge of Rs. 260, which will be incurred at the "gauna" of the minor's sister.

No. 97, KARIM-UD-DINPUR.

This estate has been held under direct management by the Collector since the Court of Wards took charge of it on 5th July, 1876.

The assets of the estate at the close of the year under report were Rs. 369 3-4. The Collector has been directed to invest Rs. 200 of this in the Savings Bank.

The family of the lunatic proprietor receives an allowance of Rs 10 per mensem, but only drew Rs. 90 during 1876-77.

APPENDIX B.

WARDS' INSTITUTE, BENARES

The proposal of the Board of Revenue that the annual statements of the Wards' Institute, Benares, should be prepared for the revenue year, in order to correspond with the period for which the report on the Court of Wards' estates is submitted, was approved by Government in G. O. No. 933A, dated 22nd May, 1877.

Appendix B, printed at page 37 of the Board's last report to Government on the Court of Wards' estates, noticed the returns of the Wards' Institute for the financial year 1876-77 ; consequently the returns now reviewed only embrace a period of six months, *viz.*, from 1st April, 1877, to 30th September, 1877.

At the date of the Board's last report there were fifteen wards in the Institute. Three minors joined the institute on the following dates :—

		Age.	*Date of joining.*
1.	Mahárája Pratap-Udey Nath Shahdeo of Chota Nagpur	11 years.	16th April, 1877.
2.	Kunwar Jagat Mohan Nath Shahdeo of Chota Nagpur	Do.	Do.
3.	Babu Shiv Bhairon Prasad Misr, proprietor of the Tikori estate in Mirzapur	14 years.	20th July, 1877.

One ward, Thakur Jag Mohan Singh, having attained his majority, left the institute on the 1st May, 1877. Thus there were on the 30th September, 1877, 17 wards remaining, *viz.* :—

1.	Rája Rampratap Singh of Mánda	N.-W. Provinces.
2.	Rája Bhupendra Bahadur Singh of Kantit	
3.	Beni Madho Prasad of Mirzapur	
4.	Babu Shiv Bhairon Prasad Misr of Tikori	
5.	Sarfaraz Husain Khan of Patna	Bengal.
6.	Toral Narain Singh of Gawan	
7.	Awadh Bihari Misr of Adampura	
8.	Sitesh Chandra Sanyal } of Kuch Bahar.	
9.	Jadava Chandra Sanyal } of Kuch Bahar. ...	
10.	Krishn Baksh Rai of Deogawan	
11.	Govind Prasad Shukl of Sarkatia	
12.	Ganga Narain Singh of Katras	
13.	Trigunanda Upadhya of Saran	
14.	Mahárája Pratap-Udey Nath Shahdeo of Chota Nagpur,	
15.	Kunwar Jagat Mohan Nath Shahdeo ditto ...	
16.	Aman Singh of Garha	Central Provinces.
17.	Jagan Nath Prasad Pataria of Khamaria	

The progress in studies made by the Rája of Mánda, the Rája of Kantit and Beni Madho Prasad is said to have been fair, and that of Babu Shiv Bhairon Prasad Misr of Tikori meagre.

The Director of Public Instruction comments on the purely educational features of the institute at page 61 of his annual report to Government for 1876-77.

The mean monthly average of charges, general and individual (exclusive of salaries of private tutors), shows a slight increase over the figures for the financial year 1876-77 :—

Period.	General.			Individual.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Financial year 1876-77	48	2	1	46	5	6	94	7	7
1st April, 1877, to 30th September, 1877 ...	53	10	1	51	5	9	104	15	10

but compared with the total average, Rs. 105-9-7, of the financial year 1875-76 shows a slight decrease.

APPENDIX C.

DUDHI TAPPAS.

Full particulars of this Government property were given at pages 38 to 41 of the Board's last annual report.

As in 1875-76, so in the year under report, the villages comprised in the tappas were held as follows :—

Three, *viz.* Gonda, Bajra, and Hirachah, are settled in zamindari tenure with the owners.

Thirty-five are held under direct management.

The rest are administered through the agency of sapurdars.

No new villages were farmed during the year, but some 100 or 125 new tenants are reported to have settled. No emigration took place from the estate.

The rainfall was well distributed, timely, and general, being 49·3 inches against 41·3 last year.

The kharif and rabi harvests were both good, though in a few villages slight damage was caused by hail.

The outturn in tappas Palwa and Dúdhi was only 2 annas below the average, and elsewhere quite up to the mark.

The demand for cash-rent, house-rent, and sayar for 1284 fasli was Rs. 11,492-9-11. Of this Rs. 549-15-10 were realized in 1283 fasli in advance; the rest of the demand was got in during the year under report.

The total collections on all accounts made during the year were Rs. 11,833-0-7, which was Rs. 969-15-11 less than the collections of the previous year.

This is chiefly due to the advance collections of rent made in 1283, fasli and also to larger recoveries on account of advances.

There was a smaller income from Government shops, as some tenants have left them and built shops of their own. This may be taken as a sign of their increasing prosperity. On the other hand, there was a much larger sayar income, Rs. 2,271-15-0, in 1876-77 than that, Rs. 1,317-15-0, of the former year.

This was the result of leasing the lac produce to the sapurdar of each village, instead of giving a farm of all the lac produce to one speculator. This new arrangement has also the merit of having put an end to much ill-feeling that the former interference of a stranger in the sayar assets of a village used to cause.

During the year Rs. 842-8-6 were realized in repayment of former takávi advances. The Collector writes that—"in consequence of the year under report being one of plenty and prosperity, no tenant or sapurdar found it necessary to ask for Government aid, and therefore no takávi advances were made."

The cost of management was much reduced, as no Deputy Collector was paid during the year under report. There was also a great decrease in extraordinary miscellaneous expenses, owing to the settlement operations having terminated: the only settlement expense during the year was Rs. 58-9-2 on account of correction of maps.

The total expenditure during the year was Rs. 5,020-12-3, which contrasts favourably with Rs. 9,060-14-7 of the previous year. On the 30th September, 1877, there was a cash balance in the treasury to the credit of the estate of Rs. 22,514-0-2.

The budget for 1877-78 shows an estimated receipt of Rs. 11,625, and an expenditure of Rs. 8,058-9-0, of which Rs. 2,000 is provided for advances to tenants. This will leave a cash balance at the close of the current year of Rs. 26,080-7-2.

Only Rs. 594-15-6 were spent during 1876-77 on necessary repairs, but a sum of Rs. 1,625 has been provided in the budget for the current year for repairs to tanks, embankments, and buildings.

The Collector speaks favourably of the work of the sazawal, Mir Najaf Ali, as far as he has had an opportunity of gauging it.

The liberal provision made for advances to tenants shows, that the local authorities are fully alive to the importance of preventing the cultivators being driven to extortionate usurers in times of necessity. The Collector writes,—"the year under report was a healthy one for both man and beast, and there was no dearth of water or fodder for cattle during the past hot season."

The concluding paragraph of the Collector's review is also of a cheering nature:—

"It is satisfactory for me to be able to assure you that, while the present kharif has been more or less a failure throughout the district, the damage done by the drought has been much less in the Dúdhi estate than in any other portion of the district, and that while the produce of the present harvest will of course fall considerably short of an average outturn, it is nevertheless not so deficient as to cause any anxiety as to the ability of the cultivators and sapurdars to meet their engagements."

APPENDIX D.

BENEVOLENT TRUSTS.

OUT of the twelve trusts detailed in the statement given on page 44 of the Board's last report to Government on this subject, the Board have made over one, *viz.*, the dispensary endowments of Har Sahai Mal and Ganga Ram to the dispensary sub-committee at Meerut. The principal, Rs. 2,500 in Government promissory notes, will remain intact, the annual interest only being applied to the uses of the dispensary. Besides these, the Gopalganj bazaar trust has now come under the Board's supervision. A similar statement to that which accompanied the last report is given at the conclusion of this appendix, in which the object of the trust is shown. The following is a brief history of the Gopalganj bazaar trust :—

Gopal Lál, who was in 1851 tahsíldar of Handia in the Allahabad district, obtained from the zamindars of Handia, for the purpose of building a Hindu temple with a garden attached, a piece of land measuring 5 bíghas, 18 biswas, 4½ biswansis.

In 1856 Gopal Lál added to these 20 bíghas of land obtained by him by purchase, and on this latter ground erected a bazaar and shops.

On the 1st June the same year Gopal Lál retired on a pension and made over the property to the Collector; since then the property has been managed as wuqf by the tahsíldar under the supervision of the Collector, the profits having been spent in improving the bazaar and works of general utility.

In the cold weather of 1876-77 Mr. Lane, Collector of Allahabad, directed the accounts of this property to be kept in the same manner as those of other trusts.

In 1875-76 a sum of Rs. 1,736-7-9 was spent in the erection of a dispensary at Handia, and an annual grant of Rs. 300 is allowed for its support. This sum was not paid during the year 1876-77, as the Civil Surgeon did not apply for it. It has subsequently been paid. A native hospital assistant paid by Government is in charge. Rs. 60 per annum is allowed for the maintenance and expenses of the temple; this was the only practicable arrangement which could be effected for the separation of the religious from the secular portion of the trust.

The income for the year 1876-77 in respect of which the accounts of this estate are given was Rs. 1,158-5-9, composed of the following items:—

	Rs.	a.	p.
Lease of bazaar	1,006	4	0
Income of garden	42	4	3
Refund from Government of cost of pucka road	109	13	6
Total ...	1,158	5	9

There was a cash balance at the close of 1876-77 of Rs. 1,131-10-10.

In accordance with G. O. No. 933A, dated 22nd May, 1877, the accounts of these benevolent trusts are now kept by the revenue year. The figures in statements XV., XVI., and XVII. are for the period of 18 months from 1st April, 1876, to 30th September, 1877, with the exception of Gopalganj above referred to.

The purposes for which the trusts were originally conferred are in every case being strictly carried out. For the period with which this report deals the total income of these thirteen trusts was Rs. 42,853-2-10, and the expenditure Rs. 46,565-6-9. The details are given in statement XV, and require no comment. The excess expenditure was met from funds in hand. The amount held invested in Government securities for these estates was Rs. 1,59,300 at rates of interest varying from 4 to 6 per cent.

The total demand for interest during the year under report was Rs. 10,853-5-4, of which, however, only Rs. 9,034-11-0 were actually drawn before September 30th, 1877. Statement XVI. shows the details of this.

The total assets of the benevolent trusts amount to Rs. 1,73,027-4-5, specified in statement XVII. There are no liabilities.

1.	2.	3.	4.	5.	6.
Division.	District.	Name of trust.	Name of benefactor and date of endowment.	Purpose of trust	Detail of property comprised in trust.
Allahabad ...	Allahabad ...	Gopalganj bazaar.	Gopal Lál, late tahsíldar of Handia, A.D. 1856.	Support of a bazaar for the comfort and convenience of travellers and for general public utility.	A bazaar and houses standing on 20 bighas of land, a mango bágh, and a dispensary erected at Handia from the funds of this trust in 1875.

APPENDIX E.

The following circulars were issued during the year under report by the Board with reference to the Court of Wards Estates' management:—

Book Circular No. $\frac{2}{X.-20}$, *dated 1st March*, 1877.

The Junior Member, with the approval of Government, directs that all instruments by which immoveable property exceeding Rs. 200 in value is mortgaged or sold to or by the Court of Wards be in future submitted for the Board's approval before being executed.

Book Circular No. $\frac{3}{X.-122}$, *dated the 29th March*, 1877.

The Board publish for information the accompanying copy of Resolution No. 1522 of the Government of India, Financial Department, dated the 16th March, 1877, regarding the mode of repayment of State loans:—

"The Governor-General in Council is pleased to rule that when a loan of public money is taken out in instalments, the first half-yearly repayment shall not be demanded until six months after the last instalment is taken; meanwhile simple interest only shall be charged. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the local Government may at any time declare the loan closed, and order repayment of capital to begin.

"2. The Accountant-General should bring to notice any delay that appears to him to require this remedy."

Book Circular No. $\frac{4}{X.-111}$, *dated Allahabad, the 23rd June*, 1877.

The Board of Revenue call attention to the rapid extension which has taken place lately in the operations of the Court of Wards, and in view of the great increase of work occasioned thereby, direct that only under very exceptional circumstances shall applications be submitted for taking under its charge the estates of persons who do not fall under the classes "Minors," "Lunatics," "Idiots," or physically incapable (clauses B, C, D, E of section 194, Act XIX. of 1873); and they further direct that, in the event of estates belonging to any other class of proprietors being taken under the management of the Court, the fees payable by them towards the cost of the establishment employed in the Board's office shall be calculated at double the rates laid down in their Circular No. $\frac{K.-7}{X.-57}$, dated 28th November, 1875.

STATEMENTS.

STATEMENT No. I.—ESTATES IN CHARGE OF OR UNDER THE SUPERINTEN

Serial number of estate.	District.	Name of estate	Superintendence when assumed.	Proprietor.	Age of minor at the close of the year. Years.	Months.
1.	2.	3.	4.	5.	6.	
				Under Clause A., Section 194, Act XIX. of 1873.—Females		
2	Muzaffarnagar, Meerut ...	Miranpur ...	7th March, 1877 ...	Musammat Moti Begam ...	...	...
				Ditto Nanho Begam ...	...	...
				Ditto Mendho Begam ...	...	...
				Ditto Sultan Baksh ...	...	...
				Ditto Chanchal ...	...	...
14	Moradabad ...	Musammat Shabnam,	24th August, 1863 ...	Ditto Shabnam ...	...	...
34	Etáwah ...	Chakkarnagar ...	4th April, 1876 ...	Thakurayan Baisni ...	...	...
35	Ditto ...	Barhai ...	10th November, 1873 ...	Thakurayan Sengar ...	...	...
				Rani Baisni ...	...	...
47	Jhánsi ...	Takhtauli-Mahalwara	1st September, 1876,	Thakurayan Bari Dulaiya ...	...	...
				Thakurayan Nanhi Dulaiya ...	...	...
57	Etáwah ... Cawnpore ...	Nunhari ...	18th January, 1877 ...	Musammat Tej Kuuwar ...	...	...
58	Ditto ...	Pankiganganganj No. II.	13th April, 1876 ...	Ditto Ganesh Kunwar ...	...	...
73	Allahabad ...	Sarai Pitha ...	13th February, 1875 ...	Thakurayan Ganesh Kunwar ...	...	...
74	Ditto ...	Sarai Bharat ...	25th March, 1875 ...	Ditto Gend Kunwar ...	...	...
75	Ditto ...	Khargapur ...	2nd December, 1875 ...	Ditto Rup Kunwar ...	...	...
76	Ditto ...	Gambhira ...	16th March, 1877 ...	Ditto Gajraj Kunwar ...	...	...
				Ditto Balraj Kunwar ...	...	...
87	Mirzapur ...	Agori Barhar ...	24th April, 1871 ...	Rani Baid Saran Kunwar ...	...	...
95	Gházipur ...	Sunwani ...	18th May, 1869 ...	Musammat Masuna Bibi ...	...	...
				Ditto Saiyad-un-nisa Bibi ...	...	...
				Total ...	...	...
				Under Clause B.—		
1	Muzaffarnagar,	Jauli ...	16th January ...	Muhammad Kasim ...	16	...
2	Ditto ... Meerut ...	Miranpur ...	15th May, 1869 ...	Amir Hasn ...	not a	minor.
				Wazir Hasn ...	19	...
3	Saháranpur ... Muzaffarnagar, Meerut ...	Sambalahra ...	15th January, 1870 ...	Afzal Husain ...	19	...
4	Ditto ...	Nagla Kátar ...	12th September, 1868 ...	Nihal Singh ...	21	...
5	Ditto ...	Shaikhpura ...	14th March, 1871 ...	Muhammad Yar, Shaikh ...	14	...
6	Meerut ... Bulandshahr ...	Karam Ali Khan ...	10th January, 1872 ..	Khurshed Ali Khan ...	5	9
7	Meerut ...	Lawar ...	23rd December, 1872	Chandi Prasad ...	16	...
				Jawahira Prasad ...	13	...
				Har Prasad ...	10	...
8	Ditto ...	Muradnagar ...	20th December, 1876	Hamid Ali Khan ...	7	...
				Hadi Ali Khan ...	5	...
				Sadik Ali Khan ...	1	7
9	Ditto ...	Pirnagar ...	31st January, 1877	Narayan Singh ...	11	...
				Kharak Singh ...	9	...
10	Bulandshahr ...	Khúrja ...	18th November, 1868	Husain Ali Khan ...	17	...
				Musammat Rukiya ...	20	...
11	Ditto ...	Skinner ...	18th September, 1869	Richard R. Skinner ...	19	...
				George C. E. Skinner ...	17	4
				Alice G. Skinner ...	15	11
				Margaret C. Skinner ...	14	...
12	Ditto ...	Jahangirabad ...	4th August, 1871 ...	Muhammad Ishak Khan ...	19	...
13	Bijnor ... Moradabad ...	Sherkot ...	4th March, 1872 ...	Ranjit Singh ...	12	6
15	Ditto ...	Kishn Singh and Gokul Singh.	18th December, 1861	Kishn Singh ...	not a	minor
				Gokul Singh ...	18	...
16	Ditto ...	Bakht Singh and Indarjit Singh.	3rd December, 1864	Bakht Singh ...	19	...
				Indarjit Singh ...	15	...
17	Ditto ...	Shankar Lal ...	10th April, 1869 ...	Shankar Lal ...	13	6
18	Ditto ...	Bishambhar Nath ...	20th June, 1876 ...	Babu Bishambhar Nath ...	11	...
24	Bareilly ...	Deoria ...	13th February, 1877	Hari Singh ...	14	2
				Umrao Singh ...	12	1
25	Sháhjahánpur, Kheri (Oudh,)	Narayanpur ...	11th February, 1870 ...	Kunwar Jangi Singh ...	4	6
27	Muttra ...	Hardeo Prasad ...	7th May, 1870 ...	Hardeo Prasad ...	13	4

DENCE OF THE COURT OF WORDS, DURING THE REVENUE YEAR 1876-77.

Number of villages.						Net income of proprietor during the year as detailed in statement No. 4.	Receipts not included in income of the year shown in statement No. 4.			Total receipts from all sources
Revenue-paying.			Revenue-free.				From State loans or loans from Court of Wards' estates.	On account of debts other than loans made by the State or from Court of Wards' estates.	Takávi advances recovered.	
Whole villages.	Shares.	Patches.	Whole villages.	Shares.	Patches.					
7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
deemed by the Local Government incompetent to manage their estates.										
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Vide under B Minors			...	...	...	...	...	...	...	...
...	2	14	...	...	...	10 5 11	...	...	...	15 3 0
22	4	...	...	...	...	5,520 6 6	...	...	38 0 0	35,461 3 9
48	8	...	...	...	...	18,656 11 5	...	5,643 8 0	508 14 0	68,542 10 8
1	...	...	1	...	...	1,016 9 9	...	...	...	2,087 6 9
...	1	...	...	...	...	6,643 12 11	...	...	452 13 4	26,562 10 0
9	2	...	...	...	...					
...	1	...	...	...	...	780 15 10	...	92 3 0	...	3,026 2 9
...	33	...	...	...	...	1,531 6 8	...	96 0 9	...	18,931 9 3
48	15	...	...	...	...	4,173 14 11	...	...	...	43,245 5 3
32	18	...	...	...	...	5,490 9 3	...	90 0 0	...	37,402 5 3
...	81	...	...	...	...	2,568 0 9	...	...	...	12,195 4 6
280	9	...	140	...	1	70,773 12 11	...	2,249 7 0	961 1 0	1,28,303 11 0
...	...	...	1	13	...	9,668 13 4	...	...	...	35,782 7 4
440	174	14	142	13	1	1,26,832 8 2	...	8,171 2 9	1,960 12 4	4,11,555 15 6
Minors.										
...	4	...	...	...	...	646 0 3	...	...	...	1,821 13 6
1	3	1	...	1	...	1,354 14 1	...	...	...	5,612 5 10
1	2	...	...	...	...					
1	3	2	...	3	...	6,236 2 10	...	...	...	22,766 13 5
2	6	...	1	2	...					
4	2	...	...	...	...					
...	1	...	...	...	...	362 15 5	...	120 0 0	...	889 7 6
...	...	2	...	...	...	134 13 0	...	...	...	235 0 0
1	2	...	...	...	...	13,089 8 6	...	6,000 0 0	...	29,419 5 5
1	1	...	...	...	...					
...	4	4	...	...	...	1,210 14 3	...	400 0 0	...	2,936 9 5
...	4	...	...	...	...	535 3 1	...	...	...	1,429 9 9
...	2	...	...	...	...	17,562 3 1	...	643 8 0	...	23,946 1 6
...	8	...	...	...	...	1,653 15 0	...	...	...	1,740 8 0
...	...	...	...	...	...	6,415 7 0	...	...	...	7,342 8 6
...	12	...	...	...	...	4,668 8 1	...	...	...	9,879 1 5
119	11	2	1	2	...	27,822 2 7	...	449 2 6	...	1,24,661 0 1
...	...	...	1	8	1					
...	1	...	...	...	...	323 9 6	...	...	...	900 6 0
...	2	...	...	...	...	174 11 8	...	100 0 0	...	387 13 8
...	1	...	...	...	...	149 9 10	...	...	...	517 3 6
10	4	9	...	...	...	4,859 7 11	...	640 0 0	...	16,675 12 2
4	4	...	...	...	...	...	...	...	...	...
13	1	...	...	...	...	4,872 1 8	...	...	159 1 0	16,041 10 6
1	...	...	...	...	...					
...	3	...	...	...	...	14 11 8	...	...	...	199 12 11

STATEMENT No. I.—(*continued*).—*Estates in charge of or under the superintendence*

Serial number of estate.	District.	Name of estate.	Superintendence when assumed.	Proprietor.	Age of minor at the close of the year. Years.	Months.
1.	2.	3.	4.	5.	6.	
				Under Clause B.—		
28	Agra ...	Parna ...	3rd October, 1874 ...	Diwan Ram Raghuraj Singh ...	6	9
	Mainpuri ...					
29	Aligarh ...	Awa ...	9th November, 1876 ...	Raja Chattarpal Singh ...	3	2
	Muttra ...					
	Agra ...					
	Mainpuri ...					
	Etah ...					
30	Farukhabad ...	Khimsipur ...	3rd April, 1876 ...	Baldeo Prasad Singh ...	9	...
36	Etáwah ...	Malhajani ...	4th November, 1867 ...	Raja Prabal Pratap Singh ...	11	...
37	Ditto ...	Bharthna ...	4th May, 1875	Jhandi Lal ...	16	...
				Harbans Lal ...	14	...
38	Ditto ...	Sirsai Nawar ...	18th January, 1876	Lachhmi Narayan ...	19	...
				Rooti Ram ...	18	...
				Bansidhar ...	13	...
				Padm Singh ...	12	...
42	Etah ...	Rani Damar ...	20th August, 1872 ...	Kamran Shakoh Gardner ...	15	10
43	Ditto ...	Raya ...	12th December, 1874 ...	Musammat Aziz Khatun ...	13	4
44	Ditto ...	Azizpur ...	17th April, 1876 ...	Ram Sahai ...	11	...
46	Jalaun ...	Kukargaon ...	27th November, 1876 ...	Nirand Singh ...	7	...
48	Jhánsi ...	Katahra ...	20th July, 1863 ...	Raja Ranmast Singh ...	20	...
49	Ditto ...	Chirgaon ...	11th July, 1873 ...	Rao Dalip Singh ...	11	...
50	Lalitpur ...	Ram Charan ...	6th August, 1867 ...	Ram Charan ...	17	...
51	Ditto ...	Bánpur ...	25th November, 1867 ...	Nirbhay Singh ...	23	...
52	Ditto ...	Marwari ...	12th September, 1871 ...	Two daughters of Rao Balwant Singh.	17	...
					14	...
53	Ditto ...	Rajwara ...	20th June, 1872 ...	Rao Davi Singh ...	14	9
54	Lalitpur ...	Karora	6th June, 1876 ...	Mahip Singh	8	...
55	Ditto ...	Kulna	12th May, 1877 ...	Bahadur Singh	9	...
59	Cawnpore ...	Jagjiwanpur ...	20th September, 1870 ...	Kalyan Chand	16	6
60	Ditto ...	Barwa Khurd ...	13th July, 1872 ...	Ram Prasad	9	6
61	Ditto ...	Usmánpur (Takhtauli)	13th July, 1872 ...	Musammat Wajih-ul-nisa ...	16	...
62	Ditto ...	Rawatpur ...	24th June, 1873 ...	Rawat Shiv Ratn Singh ...	8	...
63	Ditto ...	Akbarpur Sen ...	16th March, 1875 ...	Raja Takht Singh	10	...
67	Fatehpur ...	Patti Shah ...	18th April, 1876 ...	Mir Wajid Husain	16	...
77	Allahabad ...	Mánda	8th December, 1864 ...	Raja Ram Pratap Singh ...	17	...
	Mirzapur ...					
78	Allahabad ...	Rai Pratab Chand ...	27th June, 1872 ...	Rai Pratap Chand	6	3
81	Jaunpur ...	Bhagesa ...	12th June, 1873 ...	Bisheshar Bakhsh Singh ...	14	...
	Azamgarh ...					
83	Basti ...	Mithwal Bakshi No. I.	27th November, 1874 ...	Ram Narayan Lal	13	...
84	Ditto ...	Mithwal Bakshi No. II.	31st March, 1876	Drig Narayan	16	...
				Jang Bahadur	10	...
85	Azamgarh ...	Balgobind ...	2nd February, 1872 ...	Balgobind	12	4
88	Mirzepur ...	Kantit	14th March, 1863 ...	Raja Bhupendra Bahadur Singh	9	8
89	Ditto ...	Nand Kunwar Pande	11th June, 1874 ...	Nand Kumar Pande ...	9	3
90	Ditto ...	Gopálpur No. II. ...	24th September, 1875	Sat Narayan Singh	14	8
				Bhup Narayan Singh ...	5	8
				Ram Narayan Singh ...	10	8
91	Ditto ...	Tikori	18th January, 1877 ...	Shiv Bhairo Prasad ...	14	...
93	Ditto ...	Rámgarh ...	12th April, 1877 ...	Lachhmi Narayan	19	2
				Gauri Shankar	17	2
94	Benares ...	Pisur Danielpur ...	29th May, 1871 ...	Shyam Chand	20	...
				Dharm Chand	18	4
96	Gházipur ...	Sat Narayan Pande,	20th June, 1868 ...	Sat Narayan Pande ...	16	...
				Total ...	...	...
				Under Clause D.—		
19	Moradabad ...	Munawar Ali Khan	5th November, 1862 ...	Munawar Ali Khan ...	...	...
20	Bijnor. ...	Abdul Wahid ...	22nd January, 1869 ...	Abdul Wahid	...	...
	Moradabad ...					
23	Budaun ...	Alapur	20th April, 1876 ...	Hulasi Brahman	...	...
31	Farukhabad ...	Kudsiya Begam ...	9th May, 1866 ...	Kudsiya Begam	...	...
64	Cawnpore ...	Muminpur Ratgaon,	30th November, 1864 ...	Alum Ali Khan	...	...
68	Fatehpur ...	Ahmadpur Kusumbha	21st September, 1876 ...	Dilsukh Rai	...	...
	Allahabad ...					
80	Hamirpur ...	Musammat Makhania,	21st August, 1872 ...	Musammat Makhania ...	...	...
97	Gházipur ...	Karim-ud-dinpur ...	5th July, 1876 ...	Ganesh Sonar	...	...
						Total ...

of the Court of Wards during the revenue year 1876-77.

Number of villages.						Net income of proprietor during the year as detailed in statement No. 4.	*Receipts not included in income of the year shown in statement No. 4.*			Total receipts from all sources.
Revenue-paying.			*Revenue-free.*				From State loans or loans from Court of Ward's estates.	On account of debts other than loans made by the State or from Court of Ward's estates.	Takávi advances recovered.	
Whole villages.	Shares.	Patches.	Whole villages.	Shares.	Patches.					
7.	8.	9.	10	11.	12.	13.	14.	15.	16.	17.
Minors—(continued).						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	...	...	...	...	...	4,297 12 4	...	57 6 0	...	11,736 9 9
...	1	...	...	...	...					
83	8	1	...	...	...					
5	2	...	...	...	...					
191	38	1	...	...	...	3,02,763 9 1	...	62,942 13 4	51 2 9	9,46,388 6 7
9	7	...	...	...	...					
56	9	...	...	...	...					
3	13	...	1	...	...	3,521 11 3	...	6 0 0	...	11,613 12 9
8	...	...	...	...	...	3,180 14 2	...	14 0 0	...	10,526 14 5
2	3	...	...	...	...	452 4 2	...	...	...	6,502 11 9
...	11	...	...	...	...	1,910 3 9	...	20 0 0	...	14,272 1 6
1	...	...	...	...	...	453 9 10	...	...	...	2,035 6 0
...	1	...	...	...	...	14 2 0	...	...	...	36 9 4
1	...	...	...	...	...	...	...	...	...	...
1	...	...	...	...	...	1,022 8 0	...	13,000 0 0	1 4 0	17,982 10 3
3	2	...	6	...	...	12,561 12 0	...	580 8 7	387 14 7	18,991 14 5
5	2	...	...	...	...	4,194 1 8	...	692 9 0	...	11,202 9 0
...	1	...	...	...	...	525 4 6	...	165 6 3	...	763 0 6
...	1	...	...	...	...	22 6 2	...	...	...	379 11 9
1	...	...	...	...	...	190 6 0	...	...	...	591 0 0
5	...	...	2	...	...	1,930 13 1	...	229 14 0	...	4,730 11 0
...	1	...	...	...	...	36 4 2	...	...	...	60 8 8
...	1	...	...	...	...	...	...	...	...	35 0 0
1	...	...	...	...	...	1,332 10 3	...	57 14 0	97 4 0	2,447 10 4
2	1	...	...	...	...	963 9 5	...	...	...	3,021 5 4
1	...	...	...	...	...	1,652 0 2	...	2,823 3 0	...	5,852 2 6
22	2	...	...	...	...	15,541 10 8	...	45 12 3	809 11 3	49,856 10 0
8	...	...	...	...	...	1,463 2 3	...	...	...	6,208 6 7
...	22	...	...	...	...	1,448 10 2	...	...	...	4,083 1 6
217	19	2	28	...	...	91,971 12 1	...	269 6 3	92 8 0	2,09,929 8 7
1	1	...	3	...	...					
59	274	11	...	...	...	28,722 4 2	...	88,518 0 6	130 0 0	2,06,467 1 5
27	...	...	...	...	...	1,234 2 8	...	...	...	1,543 0 4
...	8	...	...	...	...					
...	34	...	...	...	...	3,520 2 2	...	...	...	5,412 4 11
...	34	...	...	...	...	851 3 1	...	...	...	1,830 5 7
...	29	...	...	...	...	...	...	...	...	2,711 11 10
295	4	...	...	...	...	1,33,978 0 4	...	1,500 0 0	697 15 6	2,42 603 8 2
...	1	...	...	...	...	149 8 9	...	...	...	236 5 0
1	5	...	...	...	...	972 2 5	...	879 0 0	18 0 0	2,658 7 9
5	2	1	...	...	...	1,046 1 7	...	39 0 0	...	4,421 12 0
4	...	...	...	...	...	1,200 12 7	...	...	...	4,293 13 7
4	...	...	...	...	...	618 6 7	...	23 4 0	...	2,984 13 6
7	1	3	...	...	...	2,084 4 8	...	...	...	2,226 0 2
1,187	621	39	43	16	1	7,17,915 1 7	...	1,80,216 11 8	2,444 13 1	20,84,040 4 10
Lunatics.										
4	6	6	...	...	...	5,135 12 11	...	...	...	10,877 1 6
...	...	2	...	...	...	224 6 0	...	...	...	304 6 10
1	...	...	...	1	1					
...	5	...	...	...	...	90 1 3	...	...	...	168 3 0
...	...	...	2	...	6	3,614 12 5	...	...	...	4,334 14 1
2	1	...	...	...	...	1,461 12 11	...	...	...	5,746 2 3
...	21	...	...	...	...	937 11 6	...	...	...	3,567 4 10
...	2	...	...	...	...					
...	...	2	...	...	...	86 0 0	...	84 0 0	...	239 0 0
...	4	...	...	...	...	441 0 4	...	...	...	1,363 7 1
7	39	10	2	1	7	11,991 9 4	...	84 0 0	...	26,600 7 7

STATEMENT No. I.—(*concluded*)—*Estates in charge of or under the Superintendence*

Serial number of estate.	District.	Name of estate.	Superintendence when assumed.	Proprietor.	Age of minor at the close of the year. Years.	Months.
1.	2.	3.	4.	5.	6.	
				Under Clause E.—Persons otherwise rendered		
56	Lalitpur ...	Dharpura-Gidhaura,	14th October, 1876 ...	Dhaukal Singh	...	...
65	Cawnpore ...	Ghagwa Bhabhi ...	13th July, 1865 ...	Shiv Singh	...	...
				Total ...	...	...
				Under Clause G—Persons declared by the Local Govern		
21	Kumaun ... Moradabad ...	Kunwar Bhim Singh,	21st September, 1876 ...	Kunwar Bhim Singh ...	...	...
25	Sháhjahánpur, Kheri (Oudh),	Narayanpur ...	11th February, 1870	Kunwar Sultan Singh ...	...	...
				Kunwar Bhajan Singh ...	...	...
26	Sháhjahánpur, Bareilly ...	Nahal	27th February, 1875	Rao Jit Singh ...	...	...
				Rani Tankan ...	...	...
33	Farukhabad ... Mainpuri ...	Arjunpur ...	27th August, 1877	Kunwar Gurdyal Singh ...	...	...
				Kunwar Tilok Singh ...	...	...
				Kunwar Chattar Singh ...	...	...
37	Etáwah ...	Bharthna ...	16th February, 1876	Pans Gopal ...	...	...
				Rup Singh ...	...	...
39	Ditto ...	Uncha	2nd May, 1877	Baldeo Singh ...	...	...
				Jaswant Singh ...	...	...
40	Ditto ...	Sunasi	17th May, 1876 ...	Kunj Bihari Lal ...	...	...
41	Ditto ...	Kuyan	26th September, 1876	Chedi Lal ...	...	...
				Munna Lal ...	...	...
				Baijnath	...	...
				Badri Prasad ...	...	...
45	Etah ... Mainpuri ...	Rampur ...	13th September, 1873...	Rája Ram Chandra Singh ...	...	...
66	Cawnpore ...	Pankigangaganj No.1	25th January, 1877 ...	Rája Dhiraj Singh	...	...
67	Fatehpur ...	Patti Shah ...	4th May, 1877	Musammat Shams-un-nisa ...	...	...
				Musammat Imtyaz-un-nisa ...	...	...
				Musammat Nyaz-un-nisa ...	...	...
				Musammat Ahad-un-nisa ...	...	...
69	Ditto ...	Ata Husain ...	29th July, 1875 ...	Ata Husain	...	...
70	Ditto ...	Khan Bibi ...	29th July, 1875 ...	Khan Bibi	...	...
71	Ditto ... Bánda ...	Asothar ..	22nd July, 1875 ...	Rája Lakshman Prasad Singh ...	...	...
72	Fatehpur ...	Bindaur ...	1st June, 1877 ...	Nawab Ahmad Husain Khan ...	...	...
79	Allahabad ...	Rai Asapal Singh Bahadur.	22nd November, 1871 ...	Rai Asapal Singh Bahadur ...	...	...
82	Gorakhpur ... Azamgarh ... Saran (Lower Provinces,...	Majhauli ...	25th September, 1876 ...	Raja Uday Narayan Mal ...	...	...
86	Gorakhpur ... Azamgarh ...	Dubari... ...	24th December, 1876 ...	Mrs. A. M. Venables ...	...	...
92	Mirzapur ...	Gopalpur, No. I., ...	24th September, 1875 ...	Brindeshwari Prasad Singh ...	...	...
				Total ...	...	...
				Encumbered estates managed by but not		
22	Tarai ... Moradabad ...	Kazi Muhammad Abbas.	27th October, 1875 ...	Kazi Muhammad Abbas ...	...	...
32	Muttra ... Mainpuri ...	Kunj Bihari Lal ...	12th June, 1869	Sri Narayan	...	...
				Chand Bihari	...	...
				Total ...	...	...
				GRAND TOTAL ...	...	...

of the Court of Wards during the revenue year 1876-77.

Number of villages.						Net income of proprietor during the year as detailed in statement No. 4.	*Receipts not included in income of the year shown in statement No. 4.*			Total receipts from all sources.
Revenue paying.			*Revenue free.*							
Whole villages.	Shares.	Patches.	Whole villages.	Shares.	Patches.		From State loans or loans from Court of Ward's estates.	On account of debts other than loans made by the State or from Court of Ward's estates.	Takávi advances recovered.	
7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
incapable by physical defects or infirmities from managing their estates.										
2	...	...	...	...	...	14 1 1	...	...	...	535 0 9
1	...	...	...	...	...	100 1 11	...	...	...	746 1 5
3	...	...	...	...	...	114 3 0	...	...	...	1,281 2 2
ment on their own application to be disqualified from managing their estates										
3	...	...	...	...	...	1,258 6 4	...	...	...	2,675 8 2
2	2	1	...	...	...					
Vide	*under*	*B. minors*	...	...	...	...	...	...	...	...
10	...	...	...	...	...	5,408 13 5	...	...	350 0 0	23,042 5 9
19	...	...	...	...	...					
3	5	...	...	...	...	6,222 4 11	...	...	...	16,519 2 8
1	8	...	...	...	...					
Vide	*under*	*B. minors*	...	...	...	...	...	...	...	...
8	4	...	...	...	...	900 7 4	...	...	38 0 0	9,215 14 0
1	5	...	...	...	...	2,538 13 8	...	...	75 0 0	8,871 13 7
1	5	...	...	...	...	466 6 8	...	...	...	8,981 12 0
3	...	...	...	...	...	3,086 12 7	...	...	215 2 3	8,963 14 6
...	1	...	...	...	...					
...	1	...	...	...	...	349 0 6	...	...	...	2,910 8 4
Vide	*under*	*B. minors*	...	...	...	...	...	...	...	...
5	...	...	...	...	...	1,722 4 6	...	...	...	7,238 3 1
5	...	...	...	...	...	1,548 12 8	...	...	...	4,648 15 2
2	...	...	...	...	...	12,054 11 3	...	...	563 9 3	34,396 15 3
3	...	...	...	...	...					
2	7	...	...	...	...	1,682 6 2	...	...	...	11,643 7 5
5	150	1	...	...	...	5,565 9 9	...	...	100 0 0	28,875 7 11
84	5	1	...	...	...	52,431 15 7	...	...	...	1,49,324 11 3
2	...	...	...	...	...					
40	...	...	...	...	...					
...	1	...	...	...	...	11,903 6 11	...	5,000 0 0	...	22,495 10 5
...	33	...	...	...	...					
...	5	...	...	...	...	831 5 9	...	...	27 0 0	2,041 10 1
199	232	3	...	...	...	1,07,971 10 0	...	5,000 0 0	1,368 11 6	3,41,845 15 7
subject to the jurisdiction of the Court of Wards.										
1	...	...	...	...	...	4,782 11 4	...	...	...	13,742 9 8
4	8	10	...	...	...					
...	1	...	...	...	...	1,961 4 11	...	...	...	8,459 4 0
...	6	...	...	...	...					
5	15	10	...	...	...	6,744 0 3	...	...	...	22,201 13 8
1,841	1,081	76	187	30	9	9,71,569 0 4	...	1,93,471 14 5	5,774 4 11	28,87,525 10 11

STATEMENT No. II.—*Assets and liabilities of the estates on the 30th*

Division.	District.	Serial number of estate.	Name of estate.	As Amount held in Government securities.	Debts secured by hypothecation or mortgage of property.	Debts not secured by hypothecation or mortgage of property.	Takávi advances.
1.	2.	3.	4.	5.	6.	7.	8.
				Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Muzaffarnagar,	1	Jauli	260 2 6	...	...	...
	Ditto ...	2	Miranpur	...	...	...	...
	Ditto ...	3	Sambalahra	...	...	...	...
	Meerut ...	4	Nagla Katar	...	...	...	...
	Ditto ...	5	Shaikhpura	...	...	...	...
	Ditto ...	6	Karam Ali Khan	36,000 0 0	...	3,066 0 0	...
	Ditto ...	7	Lawar	...	...	...	...
	Ditto ...	8	Muradnagar...	...	...	...	...
	Ditto ...	9	Pirnagar	...	...	176 8 0	...
	Bulandshahr ...	10	Khurja	8,000 0 0	...	...	...
	Ditto ...	11	Skinner	37,500 0 0	...	...	...
	Ditto ...	12	Jahangirabad	10,500 0 0	...	...	...
			Total ...	92,260 2 6	...	3,242 8 0	...
ROHILKHAND.	Bijnor ...	13	Sherkot	...	3,293 12 0	...	...
	Moradabad ...	14	Musammat Shabnam	56 0 10	...	...	...
	Ditto ...	15	Kishn Singh and Gokul Singh ...	509 9 3	...	...	...
	Ditto ...	16	Bakht Singh and Indarjit Singh ...	392 9 0	...	...	...
	Ditto ...	17	Shankar Lal	17 7 6	...	...	...
	Ditto ...	18	Bishambhar Nath	...	...	110 0 0	...
	Ditto ...	19	Munawar Ali Khan	25,660 0 0	...	...	...
	Ditto ...	20	Abdul Wahid	...	...	...	...
	Ditto ...	21	Kunwar Bhim Singh	...	...	5,464 5 11	...
	Ditto ...	22	Kazi Muhammad Abbas ...	...	...	...	...
	Budaun ...	23	Alapur	...	...	...	...
	Bareilly ...	24	Deoria	...	...	466 6 1	...
	Shahjahánpur,	25	Narayanpur...	...	...	...	126 0 0
	Ditto ...	26	Nahal	...	...	...	15 0 0
			Total ...	26,575 10 7	3,293 12 0	6,040 12 0	141 0 0
AGRA.	Muttra ...	27	Hardeo Prasad	302 10 2	...	...	...
	Agra ...	28	Parna	...	95 0 0	69 15 0	200 0 0
	Ditto ...	29	Awa	1,25,000 0 0	44,092 1 6	80,126 4 5	482 12 9
	Farukhabad ...	30	Khimsipur	...	73 0 0	...	...
	Ditto ...	31	Kudsiya Begum	3,500 0 0	200 0 0	...	...
	Mainpuri ...	32	Kunj Behari Lál	...	...	...	...
	Ditto ...	33	Arjunpur	...	3,612 0 0	...	...
	Etáwah ...	34	Chakkarnagar	...	...	...	193 0 0
	Ditto ...	35	Barhai	...	55,527 8 6	...	2,098 0 9
	Ditto ...	36	Malhajani	...	...	316 11 0	...
	Ditto ...	37	Bharthna	...	...	...	...
	Ditto ...	38	Sirsai Nawar	...	...	...	...
	Ditto ...	39	Uncha	...	...	...	...
	Ditto ...	40	Sunasi	...	...	...	25 0 0
	Ditto ...	41	Kuyan	...	...	...	...
	Etah ...	42	Rani Damar...	...	...	...	...
	Ditto ...	43	Raya	...	...	...	...
	Ditto ...	44	Azizpur	...	...	...	...
	Ditto ...	45	Rampur	...	...	...	194 13 9
			Total ...	1,28,802 10 2	1,03,599 10 0	80,512 14 5	3,193 11 3
JHÁNSI.	Jalaun ...	46	Kukargawan	...	...	...	...
	Jhánsi ...	47	Takhtauli Mahalwara	...	...	...	...
	Ditto ...	48	Katahra	9,000 0 0	13,080 5 1	...	1,592 1 7
	Ditto ...	49	Chirgaon	...	720 1 10	816 11 3	400 0 0
	Lalitpur. ...	50	Rani Charan	9,500 0 0	2,021 3 6	...	...
	Ditto ...	51	Banpur	...	...	...	...
	Ditto ...	52	Marwari	...	...	...	...
	Ditto ...	53	Rajwara	...	318 0 6	...	300 0 0
	Ditto ...	54	Karora	...	...	...	...
	Ditto ...	55	Kulna	...	...	...	...
	Ditto ...	56	Dhaipura—Gidhaura	...	...	...	...
			Total ...	18,500 0 0	16,139 10 11	816 11 3	1,992 1 7

September, 1877, exclusive of the value of landed property, stock and houses

ASSETS.			LIABILITIES.				BALANCE.	
Recoverable arrears of rent and sayar.	Cash balance in hand at the close of the year.	Total.	Amount due on account of Government loans.	Due on account of Court of Wards loans.	Other debts.	Total.	Surplus.	Deficit.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	370 15 5	631 1 11	...	...	...	...	631 1 11	...
...	128 11 1	128 11 1	...	...	23,204 7 9	23,204 7 9	...	23,075 12 8
873 0 5	1,989 15 2	2,862 15 7	...	...	54,987 7 11	54,987 7 11	...	52,124 8 4
17 6 3	30 8 0	47 14 3	...	...	120 0 0	120 0 0	...	72 1 9
..	79 7 10	79 7 10	...	...	...	...	79 7 10	...
720 3 6	1,385 5 2	41,171 8 8	...	...	...	...	41,171 8 8	...
79 13 9	1,704 1 4	1,783 15 1	...	...	...	..	1,783 15 1	...
...	49 3 1	49 3 1	...	...	3,489 0 0	3,489 0 0	...	3,439 12 11
141 4 4	1,985 11 1	2,303 7 5	...	...	...	...	2,303 7 5	...
...	51 5 1	8,051 5 1	...	...	...	...	8,051 5 1	...
...	1,600 10 5	39,100 10 5	...	...	...	...	39,100 10 5	...
1,602 5 11	2,765 1 4	14,867 7 3	...	...	...	...	14,867 7 3	...
3,434 2 2	12,140 15 0	1,11,077 11 8	...	...	81,800 15 8	81,800 15 8	1,07,988 15 8	78,712 3 8
22,980 1 8	66,006 7 10	92,280 5 6	...	...	...	...	92,280 5 6	...
...	26 6 10	82 7 8	...	...	...	...	82 7 8	...
...	23 15 9	533 9 0	...	...	...	...	533 9 0	...
...	1 14 9	394 7 9	...	...	...	...	394 7 9	...
...	42 0 6	59 8 0	...	...	..	...	59 8 0	...
5,685 7 8	380 12 5	6,176 4 1	...	...	33,123 5 0	33,123 5 0	...	26,947 0 11
...	2,978 15 11	28,578 15 11	...	...	...	..	28,578 15 11	...
...	81 8 1	81 8 1	...	...	709 7 0	709 7 0	...	627 14 11
...	458 6 4	5,922 12 3	...	...	14,000 0 0	14,000 0 0	...	8,077 3 9
...	331 8 6	331 8 6	...	...	22,753 12 6	22,753 12 6	...	22,422 4 0
...	...	...	...	...	...	...	...	...
...	...	466 6 1	...	...	10,500 0 0	10,500 0 0	...	10,033 9 11
400 13 4	1,066 3 10	1,593 1 2	...	...	23,400 13 3	23,400 13 3	...	21,807 12 1
1,292 14 6	1,184 5 4	2,492 3 10	62,765 10 10	...	...	62,765 10 10	...	60,273 7 0
30,359 5 2	72,582 10 1	1,38,993 1 10	62,765 10 10	...	1,04,487 5 9	1,67,253 0 7	1,21,929 5 10	1,50,189 4 7
...	26 11 9	329 5 11	...	...	...	...	329 5 11	...
218 12 0	167 3 3	750 14 3	22,072 9 6	...	...	22,072 9 6	...	21,321 11 3
67,424 6 8	42,681 1 2	3,59,806 10 6	...	...	23,563 5 7	23,563 5 7	3,36,243 4 11	...
3,712 3 0	3,919 3 4	7,704 6 4	...	...	...	...	7,704 6 4	...
913 15 4	1,699 13 1	6,313 12 5	...	...	...	...	6,318 12 5	...
499 8 9	911 2 2	1,410 10 11	17,736 12 6	...	...	17,736 12 6	...	16,326 1 7
1,097 10 6	4,098 11 9	8,808 6 3	46,317 10 5	...	11,163 5 3	57,480 15 8	...	48,672 8 5
920 12 3	825 13 5	1,939 9 8	...	55,527 8 6	26,949 4 0	82,476 12 6	...	80,537 2 10
3,729 11 11	503 2 2	61,858 7 4	...	...	...	...	61,858 7 4	...
12 15 1	15 15 9	345 9 10	...	...	...	...	345 9 10	...
66 2 7	147 2 9	213 5 4	...	...	13,000 0 0	13,000 0 0	...	12,786 10 8
944 5 0	66 4 6	1,010 9 6	...	...	27,834 3 1	27,834 3 1	...	26,823 9 7
672 0 9	4 4 5	676 5 2	...	...	26,558 13 0	26,558 13 0	...	25,882 8 10
486 11 5	405 4 0	916 15 5	...	...	19,054 6 0	19,054 6 0	...	18,137 6 7
...	28 15 0	28 15 0	...	...	19,314 12 2	19,314 12 2	...	19,285 13 2
979 13 3	193 6 4	1,173 3 7	...	...	55,925 0 9	55,925 0 9	...	54,752 13 2
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
2,601 8 0	178 0 0	2,974 5 9	21,992 12 7	...	751 0 0	22,743 12 7	...	19,768 6 10
84,280 8 6	55,872 2 10	4,56,261 0 2	1,08,119 13 0	55,527 8 6	2,24,114 1 10	3,87,761 7 4	4,12,794 14 9	3,44,294 12 11
52 8 3	183 3 4	235 11 7	...	...	12,179 14 8	12,179 14 8	...	11,944 3 1
90 14 6	30 6 2	121 4 8	...	...	3,700 15 7	3,700 15 7	...	3,579 10 11
117 13 2	173 7 8	23,963 11 1	...	...	..	...	23,963 11 1	...
782 12 5	146 13 6	2,566 7 0	...	...	...	...	2,566 7 0	...
0 5 4	862 4 3	12,383 13 1	...	...	...	...	12,383 13 1	...
...	...	...	...	...	162 10 7	162 10 7	...	162 10 7
...	...	...	...	...	...	...	...	...
57 4 0	458 12 3	1,134 0 9	...	500 0 0	1,882 7 6	2,382 7 6	...	1,248 6 9
...	16 10 10	16 10 10	...	...	...	...	16 10 10	...
...	...	...	...	...	...	...	...	...
48 6 6	14 1 1	62 7 7	...	...	...	...	62 7 7	...
1,150 0 2	1,885 10 8	40,484 2 7	...	500 0 0	17,926 0 4	18,426 0 4	38,993 1 7	16,934 15 4

STATEMENT No. II.—(*concluded*).—*Assets and liabilities of the estates on the 30th*

Division.	District.	Serial number of estate.	Name of estate.	Amount held in Government securities.	Debts secured by hypothecation or mortgage of property.	Debts not secured by hypothecation or mortgage of property.	Takávi advances.
1.	2.	3.	4.	5.	6.	7.	8.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ALLAHABAD.	Cawnpore ...	57	Nunhari	7,500 0 0	303 2 0	1,447 7 11	885 2 11
	Ditto ...	58	Pankigangaganj No. II. ...	...	...	...	...
	Ditto ...	59	Jagjiwanpur	500 0 0	150 2 11	...	144 0 0
	Ditto ...	60	Barwa khurd	3,500 0 0	...	...	...
	Ditto ...	61	Usmanpur (Takhtauli)	15,500 0 0	417 14 11	883 7 11	...
	Ditto ...	62	Rawatpur	16,000 0 0	...	59 0 0	371 7 9
	Ditto ...	63	Akbarpur Sen	...	...	...	...
	Ditto ...	64	Muminpur Ratgaon	...	...	...	...
	Ditto ...	65	Ghagwa Bhabhi	...	...	...	...
	Ditto ...	66	Pankigangaganj No. I. ...	...	...	...	...
	Fatehpur ...	67	Patti Shah	...	...	...	...
	Ditto ...	68	Ahmadpur Kusumbha ...	...	...	...	...
	Ditto ...	69	Ata Husain	...	...	...	...
	Ditto ...	70	Khan Bibi	...	...	...	...
	Ditto ...	71	Asothar	...	...	...	81 4 9
	Ditto ...	72	Bindaur	...	...	...	140 0 0
	Allahabad ...	73	Sarai Pitha	...	755 2 5	...	...
	Ditto ...	74	Sarai Bharat	...	...	...	...
	Ditto ...	75	Khargapur	...	250 0 0	426 8 9	...
	Ditto ...	76	Gambhira	...	...	...	...
	Ditto ...	77	Manda	...	14 2 9	515 5 5	100 0 0
	Ditto ...	78	Rai Pratap Chand	21,000 0 0	1,82,833 11 6	40,587 6 11	50 0 0
	Ditto ...	79	Rai Asapal Singh Bahadur ...	...	...	...	...
	Hamírpur ...	80	Musammat Makhania	...	...	...	...
	Jaunpur ...	81	Bhagesa	2,000 0 0	1,565 8 1	155 10 8	...
			Total ...	66,000 0 0	1,86,289 12 7	44,074 15 7	1,771 15 5
BENARES.	Gorakhpur ...	82	Majhauli	...	...	...	...
	Basti ...	83	Mithwal Bakhshi No. I.	...	...	...	...
	Ditto ...	84	Mithwal Bakhshi No. II. ...	...	...	...	...
	Azamgarh ...	85	Balgobind	...	...	...	...
	Ditto ...	86	Dubari	...	1,483 0 0	...	...
	Mirzapur ...	87	Agori Barhar	1,08,500 0 0	87,853 5 6	184 0 0	1,794 9 5
	Ditto ...	88	Kantit	3,37,000 0 0	45,100 0 0	...	166 9 6
	Ditto ...	89	Nand Kunwar Pandé	...	...	...	...
	Ditto ...	90	Gopálpur No. II.	...	1,211 13 5	49 1 6	12 0 0
	Ditto ...	91	Tikori	...	3,095 5 0	1,701 14 0	...
	Ditto ...	92	Gopalpur No. I.	...	...	...	18 0 0
	Ditto ...	93	Ramgarh	...	...	...	...
	Benares ...	94	Pisur Danielpur	13 14 10	318 0 6	176 0 0	...
	Gházipur ...	95	Sunwani	...	...	...	...
	Ditto ...	96	Satnarayan Pandé	2,500 0 0	...	...	...
	Ditto ...	97	Karimud-dinpur	...	...	...	...
			Total ...	4,48,013 14 10	1,39,061 8 5	2,110 15 6	1,991 2 11
			GRAND TOTAL ...	7,60,152 6 1	4,48,384 5 11	1,36,798 12 9	9,089 15 2

September, 1877, *exclusive of the value of landed property, stock and houses.*

SETS.			LIABILITIES.				BALANCE.	
Recoverable arrears of rent and sayar.	Cash balance at hand at the close of the year.	Total.	Amount due on account of Government loans.	Due on account of Court of Wards loans.	Other debts.	Total.	Surplus.	Deficit.
9.	10.	11.	12.	13.	14.	15.	16.	17.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,277 15 8	6,491 11 1	20,905 7 7	...	...	...	...	20,905 7 7	...
471 8 8	1,043 13 6	1,515 6 2	...	...	9,979 5 6	9,979 5 6	...	8,463 15 4
29 7 3	699 14 7	1,523 8 9	...	...	...	...	1,523 8 9	...
...	448 6 10	3,948 6 10	...	...	...	...	3,948 6 10	...
94 6 9	2,897 8 9	19,793 6 4	...	...	...	...	19 793 6 4	...
3,513 7 10	8,396 3 6	28,340 3 1	...	...	...	...	28,340 3 1	...
1,003 9 5	1,152 12 3	2,156 5 8	...	...	18,203 4 9	18,203 4 9	...	16,046 15 1
295 2 3	254 7 1	549 9 4	...	...	...	...	549 9 4	...
...	70 6 0	70 6 0	...	...	...	...	70 6 0	...
493 9 11	317 14 4	811 8 3	9,014 5 0	...	...	9,014 5 0	...	8,202 12 9
...	173 10 6	173 10 6	...	...	7,274 15 8	7,274 15 8	...	7,101 5 2
...	407 11 6	407 11 6	...	...	...	...	407 11 6	...
359 3 3	442 12 2	801 15 5	...	9,258 0 0	...	9,258 0 0	...	8,456 0 7
135 2 3	308 0 2	443 2 5	...	3,289 6 9	...	3,289 6 9	...	2,846 4 4
2,221 14 8	2,077 3 0	4,380 6 5	...	...	14,395 15 3	14,395 15 3	...	10,015 8 10
...	382 11 9	522 11 9	...	...	17,246 1 3	17,246 1 3	...	16,723 5 6
1,019 1 3	927 1 4	2,701 5 0	...	...	39,493 10 0	39,493 10 0	...	36,792 5 0
1,166 1 6	628 1 10	1,794 3 4	...	...	1,43,567 4 8	1,43,567 4 8	...	1,41,773 1 4
492 1 0	792 7 3	1,960 13 4	...	...	84,191 0 9	84,191 0 9	...	82,230 3 5
758 14 8	1,076 0 3	1,834 14 11	...	68,308 8 11	...	68,308 8 11	...	66,473 10 0
156 13 6	3,155 13 11	3,942 3 7	...	...	88,263 12 2	88,263 12 2	...	84,321 8 7
158 4 5	91,687 2 0	3,36,316 8 10	...	...	1,703 3 3	1,703 3 3	3,34,613 5 7	...
...	499 3 2	499 3 2	31,362 14 2	...	...	31,362 14 2	...	30,863 11 0
...	12 12 6	12 12 6	...	...	...	...	12 12 6	...
423 15 4	1,253 8 11	5,398 11 0	...	...	...	...	5,398 11 0	...
17,070 11 7	1,25,597 2 6	4,40,804 9 8	40,377 3 2	80,855 15 8	4,24,318 9 3	5,45,551 12 1	4,15,563 8 6	5,20,310 10 11
13,871 14 8	3,025 13 7	16,897 12 3	6,02,602 14 2	...	...	6,02,602 14 2	...	5,85,705 1 11
...	2,043 6 4	2,043 6 4	...	...	...	...	2,043 6 4	...
...	780 7 6	780 7 6	...	...	...	...	780 7 6	...
772 4 5	13 2 4	785 6 9	...	...	56,926 15 5	56,926 15 5	...	56,141 8 8
1,737 0 1	1,837 13 1	5,057 13 2	...	...	2,324 13 9	2,324 13 9	2,732 15 5	...
7,588 15 6	1,23,206 5 2	3,29,127 3 7	...	...	...	...	3,29,127 3 7	...
18,664 15 11	88,219 10 7	4,89,151 4 0	...	...	...	...	4,89,151 4 0	...
8 15 0	149 2 0	158 1 0	...	...	...	...	158 1 0	...
109 2 1	136 15 2	1,519 0 2	...	1,500 0 0	...	1,500 0 0	19 0 2	...
685 5 8	421 8 11	5,904 1 7	...	...	1,000 0 0	1,000 0 0	4,904 1 7	...
189 3 0	26 2 4	233 5 4	...	7,011 13 5	...	7,011 13 5	...	6,778 8 1
457 8 11	1,200 12 7	1,658 5 6	...	...	20,036 9 9	20,036 9 9	...	18,378 4 3
359 9 1	84 8 9	952 1 2	...	...	...	...	952 1 2	...
809 3 6	7,361 7 8	8,170 11 2	...	...	4,99,614 5 6	4,99,614 5 6	...	4,91,443 10 4
...	156 14 10	2,656 14 10	...	...	...	...	2,656 14 10	...
189 6 7	369 3 4	558 9 11	...	...	...	...	558 9 11	...
45,443 8 5	2,29,033 6 2	8,65,654 8 3	6,02,602 14 2	8,511 13 5	5,79,902 12 5	11,91,017 8 0	8,33,064 1 6	11,58,447 1 3
1,81,738 4 0	4,97,181 15 3	20,53,275 11 2	8,13,865 9 2	1,45,395 5 7	14,32,549 13 3	23,91,810 12 0	19,30,353 15 10	23,01,459 [illegible] 5

STATEMENT No. III.—*Showing the rental demand, collections and*

Division.	District.	Serial number of estate.	Name of estate.	Demand. Arrears.	Demand. Current.	Demand. Total.	Col. Arrears.
1.	2.	3.	4.	5.	6.	7.	8.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Muzaffarnagar ...	1	Jauli	...	1,800 0 0	1,800 0 0	...
	Ditto ...	2	Miranpur	771 3 9	5,648 9 10	6,419 13 7	96 15 9
	Ditto ...	3	Sambalahra	476 4 4	20,542 2 2	21,018 6 6	327 4 1
	Meerut ...	4	Nagla Katar	15 2 9	771 11 0	786 13 9	...
	Ditto ...	5	Shaikhpura	...	235 0 0	235 0 0	...
	Ditto ...	6	Karam Ali Khan	518 12 8	21,787 8 0	22,306 4 8	259 0 4
	Ditto ...	7	Lawar	97 2 9	2,369 7 0	2,466 9 9	96 7 0
	Ditto ...	8	Muradnagar	...	1,412 11 9	1,412 11 9	...
	Ditto ...	9	Pirnagar	331 4 0	2,868 1 10	3,199 5 10	209 0 9
	Bulandshahr ...	10	Khurja	...	1,460 0 0	1,460 0 0	...
	Ditto ...	11	Skinner	...	...	...	...
	Ditto ...	12	Jahangirabad	1,063 13 8	9,527 6 2	10,591 3 10	734 2 8
			Total ...	3,273 11 11	68,422 9 9	71,696 5 8	1,722 14 7
ROHILKHAND.	Bijnor ...	13	Sherkot	18,481 10 7	1,24,116 9 1	1,42,598 3 8	6,422 12 9
	Moradabad ...	14	Musammat Shabnam ...	...	12 10 0	12 10 0	...
	Ditto ...	15	Kishn Singh and Gokul Singh,	...	828 14 6	828 14 6	...
	Ditto ...	16	Bakht Singh and Indarjit Singh,	...	227 10 0	227 10 0	...
	Ditto ...	17	Shankar Lal	...	316 0 0	316 0 0	...
	Ditto ...	18	Bishambhar Nath	4,332 11 7	14,407 0 0	18,739 11 7	27 13 10
	Ditto ...	19	Munawwar Ali Khan ...	...	9,442 15 6	9,442 15 6	...
	Ditto ...	20	Abdul Wahid	...	296 4 7	296 4 7	...
	Ditto ...	21	Kunwar Bhim Singh ...	146 8 2	2,529 0 0	2,675 8 2	146 8 2
	Ditto ...	22	Kazi Muhammad Abbas ...	...	13,742 9 3	13,742 9 3	...
	Budaun ...	23	Alapur	...	168 3 0	168 3 0	...
	Bareilly ...	24	Deoria	...	...	...	...
	Shahjahanpur ...	25	Narayanpur	187 7 3	14,597 6 1	14,784 13 4	124 2 9
	Ditto ...	26	Nahal	942 10 5	20,983 2 2	21,925 12 7	752 1 11
			Total ...	24,091 0 0	2,01,668 4 2	2,25,759 4 2	7,473 7 5
AGRA.	Muttra ...	27	Hardeo Prasad	34 1 5	108 3 2	142 4 7	34 1 5
	Agra ...	28	Parna	578 3 0	11,781 6 3	12,359 9 3	64 8 0
	Ditto ...	29	Awa	81,090 4 1	6,11,903 1 7	6,92,993 5 8	10,838 5 5
	Farukhabad ...	30	Khimsipur	4,575 7 7	13,095 3 3	17,670 10 10	365 12 7
	Ditto ...	31	Kudsiya Begam	505 7 0	4,515 6 0	5,020 13 0	336 9 6
	Mainpuri ...	32	Kunj Bihari Lal	159 4 0	8,398 15 6	8,558 3 6	43 9 5
	Ditto ...	33	Arjunpur	600 0 0	16,791 11 7	17,391 11 7	...
	Etáwah ...	34	Chakkarnagar	1,988 10 1	32,788 3 5	34,776 13 6	887 3 8
	Ditto ...	35	Barhai	4,137 6 11	59,480 2 8	63,617 9 7	491 12 10
	Ditto ...	36	Malhajani	474 12 11	10,295 9 0	10,700 6 9	77 13 5
	Ditto ...	37	Bharthna	...	5,260 8 0	5,260 8 0	...
	Ditto ...	38	Sirsai Nawar	1,978 12 4	10,666 11 9	12,645 8 1	150 5 2
	Ditto ...	39	Uncha	562 4 0	9,140 4 6	9,702 8 6	87 10 6
	Ditto ...	40	Sunasi	799 10 5	8,785 13 5	9,585 7 10	89 7 1
	Ditto ...	41	Kuyan	13 14 0	7,522 3 9	7,536 1 9	13 14 0
	Etah ...	42	Rani Damar	1,200 6 2	2,134 10 6	3,335 0 8	596 0 3
	Ditto ...	43	Raya	...	36 9 4	36 9 4	...
	Ditto ...	44	Azizpur	...	...	...	...
	Ditto ...	45	Rampur	2,641 9 3	9,407 14 6	12,049 7 9	1,532 4 3
			Total ...	1,01,340 1 2	8,22,042 11 0	9,23,382 12 2	15,609 5 6

balance of the several estates for the revenue year 1876-77.

LECTIONS.		BALANCE.				PERCENTAGE OF COLLECTIONS TO DEMAND.			Percentage of irrecoverable balance to total demand.
Current.	Total.	Recoverable.	Doubtful.	Irrecoverable.	Total.	Arrears.	Current.	Total.	
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
1,800 0 0	1,800 0 0	...	...	...	...	...	100	100	...
5,149 11 7	5,246 11 4	...	498 14 3	674 4 0	1,173 2 3	13	91	82	10·49
19,852 6 2	20,179 10 3	821 12 0	...	17 0 3	838 12 3	68	97	97	·08
769 7 6	769 7 6	17 6 3	...	...	17 6 3	...	99	95	...
235 0 0	235 0 0	...	...	...	...	...	100	100	...
21,418 9 9	21,677 10 1	588 12 7	...	39 14 9	628 10 7	50	99	97	·18
2,312 5 0	2,408 12 0	57 13 9	...	...	57 13 9	99	97	97	...
1,412 11 9	1,412 11 9	...	...	...	...	...	100	100	...
2,779 6 9	2,988 7 6	141 4 4	...	69 10 0	210 14 4	63	97	93	...
1,460 0 0	1,460 0 0	...	...	...	...	...	100	100	...
...	...	...	...	...	...	...	...	...	...
8,254 11 3	8,988 13 11	1,602 5 11	...	...	1,602 5 11	69	87	85	...
65,444 5 9	67,167 4 4	3,229 6 10	498 14 3	800 12 3	4,529 1 4	53	96	93	1·12
1,14,225 6 5	1,20,648 3 2	21,614 1 8	...	335 14 10	21,950 0 6	35	91	85	·24
12 10 0	12 10 0	...	...	...	...	...	100	100	...
828 14 6	828 14 6	...	...	...	...	...	100	100	...
227 10 0	227 10 0	...	...	...	...	...	100	100	...
316 0 0	316 0 0	...	...	...	...	...	100	100	...
13,062 3 1	13,090 0 11	5,649 10 8	...	...	5,649 10 8	...	91	61	...
9,442 15 6	9,442 15 6	...	...	...	...	...	100	100	...
296 4 7	296 4 7	...	...	...	...	...	100	100	...
2,529 0 0	2,675 8 2	...	...	...	...	100	100	100	...
13,742 9 3	13,742 9 3	...	...	...	...	...	100	100	...
168 3 0	168 3 0	...	...	...	...	...	100	100	...
...	...	...	...	...	...	...	...	...	...
14,337 6 9	14,461 9 6	307 5 4	...	15 14 6	323 3 10	66	98	99	·1
20,136 12 2	20,888 14 1	1,001 1 0	...	35 13 6	1,036 14 6	80	96	95	·17
1,89,325 15 3	1,96,799 6 8	28,572 2 8	...	387 10 10	28,959 13 6	31	94	87	·17
108 3 2	142 4 7	...	...	...	...	100	100	100	...
11,442 7 6	11,506 15 6	200 4 0	492 10 9	159 11 0	852 9 9	11	96	93	1·12
5,55,561 4 8	5,66,399 10 1	58,526 2 4	52,054 8 2	16,013 1 1	1,26,593 11 7	13	91	82	2·31
10,364 12 6	10,730 9 1	6,442 3 9	...	497 14 0	6,940 1 9	8	79	61	2·82
3,770 4 2	4,106 13 8	913 15 4	...	...	913 15 4	67	84	82	...
7,918 8 0	7,962 1 5	492 2 9	2 9 0	101 6 4	596 2 1	27	94	93	1·18
16,315 8 1	16,315 8 1	1,076 3 6	...	...	1,076 3 6	...	97	94	...
31,475 13 9	32,363 1 5	610 4 9	1,761 3 10	42 3 6	2,413 12 1	45	96	93	·12
57,222 14 6	57,714 11 4	2,261 4 6	199 10 0	3,441 15 9	5,902 14 3	12	96	91	5·41
10,179 1 11	10,256 15 4	12 15 1	301 4 8	129 3 8	443 7 5	16	99	97	1·21
5,124 10 5	5,124 10 5	55 15 7	9 4 0	70 10 0	135 13 7	...	98	98	1·35
10,301 12 7	10,455 1 9	893 5 7	189 0 11	1,107 15 10	2,190 6 4	8	97	93	8·76
8,973 4 3	9,060 14 9	627 1 0	...	14 8 9	641 9 9	16	98	94	·14
8,576 0 10	8,665 7 11	385 4 9	...	534 11 2	919 15 11	11	98	90	5·58
7,522 3 9	7,586 1 9	...	...	...	...	100	100	100	...
1,429 3 9	2,025 4 0	879 0 9	...	437 11 11	1,309 12 8	50	67	61	13·13
36 9 4	36 9 4	...	...	...	...	...	100	100	...
...	...	...	...	...	...	...	...	...	...
7,185 8 0	8,717 12 3	2,391 10 3	...	940 1 3	3,331 11 6	58	76	72	7·8
7,53,511 3 2	7,69,120 8 8	75,760 13 11	55,010 3 4	23,491 2 3	1,54,262 3 6	15	92	83	2·54

STATEMENT No. III.—*(concluded)—Showing the rental demand, collections and balance*

Division.	District.	Serial number of estate.	Name of estate.	Demand. Arrears.	Demand. Current.	Demand. Total.	Col. Arrears.
1.	2.	3.	4.	5.	6.	7.	8.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Jhánsi.	Jalaun ...	46	Kukargawan ...	263 7 3	4,926 1 9	5,189 9 0	43 4 6
	Jhánsi ...	47	Takhtauli Mahalwara ...	117 10 0	2,026 0 9	2,143 10 9	...
	Ditto ...	48	Katahra ...	138 12 0	9,791 15 6	9,930 11 6	21 10 11
	Ditto ...	49	Chirgaon ...	1,501 2 11	8,014 9 4	9,515 12 3	640 13 5
	Lalitpur ...	50	Ram Charan ...	...	40 0 0	40 0 0	...
	Ditto ...	51	Banpur ...	31 0 4	348 11 5	379 11 9	31 0 4
	Ditto ...	52	Marwari ...	...	591 0 0	591 0 0	...
	Ditto ...	53	Rajwara ...	92 4 1	4,153 9 7	4,245 13 8	...
	Ditto ...	54	Karora ...	...	55 5 8	55 5 8	...
	Ditto ...	55	Kulna ...	...	35 0 0	35 0 0	...
	Ditto ...	56	Dharpura-Gidhaura ...	...	583 7 3	583 7 3	...
			Total ...	2,144 4 7	30,565 13 3	32,710 1 10	736 13 9
Allahabad.	Cawnpore ...	57	Nunhari ...	1,193 8 8	25,324 1 3	26,517 9 11	910 10 1
	Ditto ...	58	Pankigangaganj No. II. ...	528 0 4	2,582 1 2	3,110 1 6	111 6 4
	Ditto ...	59	Jagjiwanpur ...	25 2 0	1,000 0 0	1,025 2 0	25 2 0
	Ditto ...	60	Barwa Khurd ...	415 1 11	2,498 7 0	2,913 8 11	89 12 3
	Ditto ...	61	Usmanpur (Takhtauli) ...	77 12 9	1,292 13 9	1,370 10 6	77 12 9
	Ditto ...	62	Rawatpur ...	2,419 13 8	42,963 13 11	45,383 11 7	1,251 1 7
	Ditto ...	63	Akbarpur Sen ...	1,885 2 3	5,748 15 7	7,634 1 10	766 15 0
	Ditto ...	64	Muminpur Ratgaon ...	680 7 3	4,539 15 2	5,220 6 5	642 4 3
	Ditto ...	65	Ghagwa Bhabhi ...	27 7 7	625 12 8	653 4 3	22 15 5
	Ditto ...	66	Pankigangaganj No. I. ...	414 6 9	2,582 1 2	2,996 7 11	111 1 7
	Fatehpur ...	67	Patti Shah ...	282 0 4	3,732 0 0	4,014 0 4	171 3 9
	Ditto ...	68	Ahmadpur Kusumbha ...	...	3,518 11 8	3,518 11 8	...
	Ditto ...	69	Ata Husain ...	205 13 9	7,198 1 1	7,403 14 10	121 0 9
	Ditto ...	70	Khan Bibi ...	132 13 6	4,686 3 0	4,819 0 6	47 8 9
	Ditto ...	71	Asothar ...	7,196 8 2	24,280 5 9	31,476 13 11	781 7 7
	Ditto ...	72	Bindaur ...	688 2 6	10,725 11 0	11,413 13 6	688 2 6
	Allahabad ...	73	Sarai Pitha ...	1,196 11 2	18,854 14 4	20,051 9 6	1,035 15 4
	Ditto ...	74	Sarai Bharat ...	1,736 11 8	42,700 14 8	44,437 10 4	768 10 10
	Ditto ...	75	Khargapur ...	481 13 5	36,782 9 0	37,264 6 5	115 15 0
	Ditto ...	76	Gambhira ...	2,308 4 6	11,591 2 9	13,899 7 3	574 0 6
	Ditto ...	77	Manda ...	792 0 9	1,74,454 3 8	1,75,246 4 5	736 7 9
	Ditto ...	78	Rai Pratap Chand ...	2,784 14 9	1,10,886 6 8	1,13,671 5 5	2,784 3 9
	Ditto ...	79	Rai Asapal Singh Bahadur ...	...	28,338 0 9	28,338 0 9	...
	Hamírpur ...	80	Musammat Makhania ...	5 0 0	163 0 0	168 0 0	...
	Jaunpur ...	81	Bhagesa ...	491 6 10	1,084 12 11	1,576 3 9	491 6 10
			Total, ...	25,969 4 6	5,68,155 2 11	5,94,124 7 5	12,325 4 7
Benares.	Gorakhpur ...	82	Majhauli	24,514 1 10	1,16,365 2 10	1,40,879 4 8	19,396 7 0
	Basti ...	83	Mithwal Bakhshi No. I. ...	...	2,727 2 3	2,727 2 3	...
	Ditto ...	84	Mithwal Bakhshi No. II. ...	...	1,818 2 2	1,818 2 2	...
	Azamgarh ...	85	Balgobind	641 10 11	2,891 2 7	3,532 13 6	210 0 9
	Ditto ...	86	Dubari	3,083 14 4	16,105 13 5	19,189 11 9	1,957 8 10
	Mirzapur ...	87	Agori Barhar	14,488 4 6	88,771 9 9	1,03,259 14 3	10,834 3 0
	Ditto ...	88	Kantit	33,897 6 6	1,94,450 13 2	2,28,348 3 8	19,587 15 6
	Ditto ...	89	Nand Kunwar Pandé ...	106 8 0	142 5 0	248 13 0	87 6 6
	Ditto ...	90	Gopalpur No. II.	156 13 7	1,138 14 1	1,295 11 8	64 5 2
	Ditto ...	91	Tikori	230 3 0	4,885 14 0	5,116 1 0	57 13 4
	Ditto ...	92	Gopalpur No. I.	220 3 9	1,490 5 2	1,710 8 11	83 12 8
	Ditto ...	93	Ramgarh	479 9 0	4,385 7 9	4,865 0 9	248 6 8
	Benares ...	94	Pisur Danielpur	390 8 6	2,624 8 5	3,015 0 11	309 13 6
	Gházipur ...	95	Sunwani	401 14 10	35,665 5 0	36,067 3 10	396 13 8
	Ditto ...	96	Satnarayan Pandé	...	1,923 0 0	1,923 0 0	...
	Ditto ...	97	Karim-ud-dinpur	353 7 8	1,257 0 10	1,610 8 6	243 2 8
			Total ...	78,964 10 5	4,76,642 10 5	5,55,607 4 10	53,477 13 3
			GRAND TOTAL ...	2,35,783 0 7	21,67,497 3 6	24,03,280 4 1	91,345 10 6

of the several estates for the revenue year 1876-77.

LECTIONS.		BALANCE.				PERCENTAGE OF COLLECTIONS TO DEMAND.			
Current.	Total.	Recoverable.	Doubtful.	Irrecoverable.	Total.	Arrears	Current.	Total.	Percentage of irrecoverable balance to total demand.
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	R. a. p.	Rs. a. p.				
4,926 1 9	4,969 6 3	52 8 3	...	167 10 6	220 2 9	16	100	96	3·22
1,984 13 9	1,984 13 9	83 11 6	13 7 6	61 10 0	158 13 0	...	91	93	2·89
9,727 5 4	9,749 0 3	101 5 2	...	80 6 1	181 11 3	16	99	98	·81
7,755 7 0	8,394 4 5	782 12 5	269 13 1	68 14 4	1,121 7 11	43	97	89	·73
40 0 0	40 0 0	...	...	...	...	...	100	100	...
348 11 5	379 11 9	...	...	...	...	100	100	100	...
591 0 0	591 0 0	...	...	...	...	...	100	100	...
4,123 2 1	4,123 2 1	30 7 6	92 4 1	...	122 4 7	...	99	97	...
55 5 8	55 5 8	...	...	...	...	...	100	100	...
35 0 0	35 0 0	...	...	...	...	...	100	100	...
535 0 9	535 0 9	48 6 6	...	...	48 6 6	...	92	92	...
30,119 15 9	30,856 12 11	1,099 3 4	375 8 8	378 8 11	1,853 4 11	34	99	94	1·16
21,533 14 5	22,444 8 6	4,073 1 5	...	...	4,073 1 5	77	85	85	...
2,353 15 8	2,465 6 0	446 0 8	83 10 8	115 0 2	644 11 6	21	93	79	3·69
980 8 9	1,005 10 9	19 7 3	...	...	19 7 3	160	98	98	...
2,226 3 7	2,315 15 10	597 9 1	...	...	597 9 1	22	89	80	...
1,128 9 3	1,206 6 0	94 6 9	...	69 13 9	164 4 6	100	87	88	5·11
40,487 9 9	41,738 11 4	3,317 6 11	110 11 10	216 13 6	3,645 0 3	52	94	92	·48
4,971 0 5	5,737 15 5	930 9 11	173 9 3	791 15 3	1,896 2 5	41	87	75	10·37
4,239 14 11	4,882 3 2	295 2 3	...	43 1 0	338 3 3	94	98	93	·82
625 12 8	648 12 1	...	...	4 8 2	4 8 2	85	100	99	·76
2,332 9 6	2,443 11 1	468 1 11	25 7 11	59 3 0	552 12 10	27	90	82	1·97
3,732 0 0	3,903 3 9	...	...	110 12 7	110 12 7	61	100	95	2·70
3,518 11 8	3,518 11 8	...	...	...	...	...	100	100	...
6,989 8 7	7,110 9 4	250 14 6	37 8 0	4 15 0	293 5 6	59	96	96	·07
4,581 3 9	4,628 12 6	105 0 3	85 3 9	...	190 4 0	36	98	96	...
23,907 6 3	24,688 13 10	1,892 9 2	1,109 4 10	3,786 2 1	6,788 0 1	19	99	79	12·03
10,725 11 0	11,413 13 6	...	...	...	...	100	100	100	...
17,542 2 1	18,578 1 5	1,019 1 3	177 14 3	276 8 7	1,473 8 1	86	93	93	1·38
41,765 5 7	42,534 0 5	1,159 11 3	505 12 7	238 2 1	1,903 9 11	44	98	96	·54
36,104 7 8	36,220 6 8	478 11 0	353 14 7	211 6 2	1,043 15 9	24	98	98	·57
10,774 5 11	11,348 6 5	579 14 10	888 13 11	1,082 4 1	2,551 0 10	25	98	82	7·78
1,74,401 5 2	1,75,137 12 11	108 7 6	...	...	108 7 6	92	99	99	...
1,10,683 4 0	1,13,467 7 9	132 3 2	48 11 6	22 15 0	203 13 8	100	99	99	...
28,338 0 9	28,338 0 9	...	...	...	...	...	100	100	...
155 0 0	155 0 0	...	8 0 0	5 0 0	13 0 0	...	95	94	2·97
660 13 7	1,152 4 5	423 15 4	...	...	423 15 4	100	61	73	...
5,54,759 8 11	5,67,084 13 6	16,392 6 5	3,608 11 1	7,038 8 5	27,039 9 11	47	98	95	1·19
1,07,240 7 4	1,26,636 14 4	13,841 14 8	54 15 6	345 8 2	14,242 6 4	79	92	89	·24
2,727 2 3	2,727 2 3	...	...	...	...	...	100	100	...
1,818 2 2	1,818 2 2	...	...	...	...	...	100	100	...
2,474 9 4	2,684 10 1	757 10 5	90 9 0	...	848 3 5	33	86	76	...
14,370 7 11	16,328 0 9	1,520 13 9	993 10 1	347 3 2	2,861 11 0	63	89	95	1·70
86,390 2 6	97 224 5 6	5,895 1 9	...	140 7 0	6,035 8 9	75	97	95	·13
1,88,797 12 8	2,08,385 12 2	17,600 9 8	...	2,361 13 10	19,962 7 6	58	97	91	1·03
138 6 6	295 13 0	8 15 0	...	14 1 0	23 0 0	82	97	92	5·62
1,038 9 0	1,102 14 2	93 5 8	40 9 3	58 14 7	192 13 6	41	91	95	4·54
4,307 14 8	4,365 12 0	685 5 8	...	64 15 4	750 5 0	25	88	85	1·27
1,337 5 8	1,421 2 4	160 7 3	49 15 1	79 0 3	289 6 7	39	89	83	4·50
3,950 11 2	4,199 1 10	457 8 11	208 6 0	...	665 14 11	52	90	86	...
2,350 15 8	2,660 13 2	354 3 9	...	...	354 3 9	79	89	88	...
34,736 14 5	35,133 12 1	753 1 9	...	180 6 0	933 7 9	99	96	97	·49
1,923 0 0	1,923 0 0	...	...	...	...	...	100	100	...
1,104 2 0	1,347 4 8	189 6 7	...	73 13 3	263 3 10	69	89	84	4·59
4,54,706 11 3	5,08,184 8 6	42,318 8 10	1,438 0 11	3,666 2 7	47,422 12 4	68	91	91	·66
20,47,867 12 1	21,39,213 6 7	1,67,372 10 0	60,931 6 3	35,762 13 3	2,64,066 13 6	39	94	88	1·49

STATEMENT No. IV.—*Showing the net profits or*

Division.	Name of estate.	Serial number of estate.	Receipts exclusive of debts, loans and advances recovered: Rental of revenue paying land.	Rental of revenue-free land.	Total rental.	Interest on cash investments or mortgages.	Miscellaneous income.	Grand total.	Government revenue.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Jauli ...	1	1,800 0 0	...	1,800 0 0	10 2 6	11 11 0	1,821 13 6	863 6 10
	Miranpur ...	2	5,246 11 4	...	5,246 11 4	...	365 10 6	5,612 5 10	3,153 2 6
	Sambalahra ...	3	18,774 10 3	1,405 0 0	20,179 10 3	...	2,587 3 2	22,766 13 5	10,343 9 5
	Nagla Katar ...	4	769 7 6	...	769 7 6	...	...	769 7 6	315 0 0
	Sheikhpura ...	5	235 0 0	...	235 0 0	...	...	235 0 0	86 2 0
	Karam Ali Khan ...	6	21,677 10 1	...	21,677 10 1	814 11 2	927 0 2	2,3419 5 5	8,289 8 3
	Lawar ...	7	2,408 12 0	...	2,408 12 0	19 15 2	107 14 3	2,536 9 5	1,028 8 5
	Muradnagar ...	8	1,412 11 9	...	1,412 11 9	...	16 14 0	1,429 9 9	489 0 6
	Pirnagar ...	9	2,988 7 6	...	2,988 7 6	100 12 0	20,213 6 0	23,302 9 6	1,064 9 6
	Khurja ...	10	1,460 0 0	...	1,460 0 0	275 0 0	5 8 0	1,740 8 0	...
	Skinner ...	11	...	...	..	1,445 8 0	5,896 11 6	7,342 3 6	...
	Jahangirabad ...	12	8,988 13 11	...	8,988 13 11	405 0 0	485 3 6	9,879 1 5	3,373 0 0
	Total ...		65,762 4 4	1,405 0 0	67,167 4 4	3,071 0 10	30,617 2 1	1,00,855 7 3	29,005 10 5
Rohilkhand.	Sherkot ...	13	1,13,779 3 2	6,869 0 0	1,20,648 3 2	...	3,563 10 5	1,24,211 13 7	61,734 2 8
	Musammat Shabnam ...	15	12 10 0	...	12 10 0	2 0 0	0 9 0	15 3 0	3 5 1
	Kishn Singh and Gokul Singh.	15	828 14 6	...	828 14 6	17 7 6	54 0 0	900 6 0	500 0 0
	Bakht Singh and Indarjit Singh.	16	227 10 0	...	227 10 0	10 3 8	50 0 0	287 13 8	101 10 0
	Shankar Lal ...	17	316 0 0	...	316 0 0	1 7 6	199 12 0	517 3 6	101 12 0
	Bishambhar Nath ...	18	13,090 0 11	...	13,090 0 11	...	2,945 11 3	16,035 12 2	7,734 0 0
	Munawwar Ali Khan ...	19	9,442 15 6	...	9,442 15 6	991 0 0	443 2 0	10,877 1 6	4,827 2 0
	Abdul Wahid ...	20	296 4 7	...	296 4 7	...	8 2 3	304 6 10	55 14 10
	Kunwar Bhim Singh ...	21	2,675 8 2	...	2,675 8 2	...	...	2,675 8 2	1,078 9 0
	Kazi Muhammad Abbas ...	22	13,742 9 3	...	13,742 9 3	...	...	13,742 9 3	7,919 12 5
	Alapur ...	23	168 3 0	...	168 3 0	...	...	168 3 0	67 1 0
	Deoria ...	24	...	...	...	...	...	...	...
	Narainpur ...	25	14,461 9 6	...	14,461 9 6	...	1,421 0 0	15,882 9 6	7,540 0 0
	Nahal ...	26	20,888 14 1	...	20,888 14 1	...	1,803 7 8	22,692 5 9	11,981 0 0
	Total ...		1,89,930 6 8	6,869 0 0	1,96,799 6 8	1,022 2 8	10,489 6 7	2,08,310 15 11	1,03,644 5 0
Agra.	Hardeo Prasad ...	27	142 4 7	...	142 4 7	12 10 2	44 14 2	199 12 11	47 15 8
	Parna ...	28	11,506 15 6	...	11,506 15 6	...	172 4 3	11,679 3 9	5075 0 0
	Awa ...	29	5,66,399 10 1	...	5,66,399 10 1	3,652 13 0	3,13,341 15 5	8,83,394 6 6	3,25,860 2 2
	Khimsipur ...	30	8,965 9 1	1,765 0 0	10,730 9 1	...	877 3 8	11,607 12 9	3,794 12 6
	Kudsiya Begam ...	31	...	4,106 13 8	4,106 13 8	120 0 0	108 0 5	4,334 14 1	...
	Kunj Bihari Lal ...	32	7,962 1 5	...	7,962 1 5	...	497 2 7	8,459 4 0	4,805 8 11
	Arjunpur ...	33	16,315 8 1	...	16,315 8 1	...	203 10 7	16,519 2 8	8,218 10 4
	Chakkarnagar ...	34	32,363 1 5	...	32,363 1 5	...	3,060 2 4	35,423 3 9	17,756 0 0
	Barhai ...	35	57,714 11 4	...	57,714 11 4	3,809 1 0	866 8 4	62,390 4 8	35,508 8 0
	Malhajani ...	36	10,256 15 4	...	10,256 15 4	...	255 15 1	10,512 14 5	5,620 0 0
	Bharthna ...	37	5,124 10 5	...	5,124 10 5	...	1,378 1 4	6,502 11 9	2,013 0 0
	Sirsai Nawar ...	38	10,455 1 9	...	10,455 1 9	...	3,796 15 9	14,252 1 6	6,088 11 4
	Uncha ...	39	9,060 14 9	...	9 060 14 9	...	116 15 3	9,177 14 0	4,850 0 0
	Sunasi ...	40	8,665 7 11	...	8,665 7 11	...	131 5 8	8,796 13 7	4,131 3 0
	Kuyan ...	41	7,536 1 9	...	7,536 1 9	...	1,445 10 3	8,981 12 0	4,539 6 2
	Rani Damar ...	42	2,025 4 0	...	2,025 4 0	...	10 2 0	2,035 6 0	1,161 5 11
	Raya ...	43	36 9 4	...	36 9 4	...	...	36 9 4	19 8 0
	Azizpur ...	44	...	...	...	...	...	...	...
	Rampur ...	45	8,717 12 3	...	8,717 12 3	...	31 0 0	8,748 12 3	3,141 8 9
	Total ...		7,63,248 11 0	5,871 13 8	7,69,120 8 8	7,594 8 2	3,26,337 15 1	11,03,052 15 11	4,38,511 5 3
Jhansi.	Kukargawan ...	46	4,969 6 3	..	4,969 6 3	...	12 0 0	4,981 6 3	2,309 0 0
	Takhtauli Mahalwara ...	47	997 5 3	987 8 6	1,984 13 9	...	102 9 0	2,087 6 9	581 15 0
	Katahra ...	48	3,186 11 10	6,562 4 5	9,749 0 3	619 8 3	7,654 14 9	18,023 7 3	2,138 7 0
	Chirgaon ...	49	8,394 4 5	...	8,394 4 5	...	2,115 11 7	10,510 0 0	5,161 3 5
	Ram Charan ...	50	40 0 0	...	40 0 0	492 4 0	65 6 3	597 10 3	14 0 0
	Banpur ...	51	379 11 9	...	379 11 9	...	...	379 11 9	273 0 2
	Marwari ...	52	591 0 0	...	591 0 0	...	...	591 0 0	285 0 0
	Rajwara ...	53	2,775 0 7	1,348 1 6	4,123 2 1	...	377 10 11	4,500 13 0	1,703 0 0
	Karora ...	54	55 5 8	...	55 5 8	...	5 3 0	60 8 8	19 14 6
	Kulna ...	55	35 0 0	...	35 0 0	...	...	35 0 0	30 8 0
	Dharpura-Gidhaura ...	56	535 0 9	...	535 0 9	...	...	535 0 9	347 10 0
	Total		21,958 14 6	8,897 14 5	30,856 12 11	1,111 12 3	10,333 7 6	42,302 0 8	12,868 10 1

income derived from each estate during the revenue year 1876-77.

Expenditure chargeable to income or profits.									
Cesses.	Patwaris' rate.	Owners, rate.	Occupiers, rate.	Cost of management.	Miscellaneous charges including law expenses, ordinary repairs and interest on debts and loans.	Total.	Net profits or income of the year.	Percentage of revenue to rental receipts in column 6.	Percentage of cost of management to receipts in column 9.
11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
86 5 5	49 15 3	...	17 8 3	124 0 0	34 9 6	1,175 13 3	646 0 3	48	6·81
966 3 5	119 0 9	60 9 10	...	551 14 10	106 8 1	4,257 7 9	1,354 14 1	60	9·33
1,097 7 11	540 4 6	83 11 0	..	553 9 0	3,912 0 9	16,530 10 7	6,236 2 10	55	2·43
31 8 0	14 1 2	...	...	21 9 0	24 5 11	406 8 1	362 15 5	41	2·73
8 10 6	3 8 9	...	...	...	1 13 9	100 3 0	134 13 0	37	·79
834 6 0	320 2 9	...	...	736 9 0	149 2 11	10,329 12 11	13,089 8 6	39	3·18
103 2 6	35 9 4	15 12 0	...	111 2 0	31 13 11	1,325 11 2	1,210 14 3	43	4·42
49 2 6	17 1 3	..	...	4 0 0	335 2 5	894 6 8	535 3 1	35	·28
52 12 0	22 15 3	8 5 6	...	81 14 5	4,509 13 9	5,740 6 5	17,562 3 1	36	·34
...	...	...	...	40 0 0	46 9 0	86 9 9	1,653 15 0	...	2·29
...	...	...	...	75 0 0	851 12 6	927 12 6	6,415 7 0	...	1·02
337 4 6	202 4 0	...	...	615 0 0	683 0 10	5,210 9 4	4,668 8 1	38	6·23
2,866 14 9	1,324 15 0	168 6 4	17 8 3	2,914 10 3	10,686 13 8	46,984 14 8	58,870 8 7	44	2·93
6,472 1 11	3,727 3 2	...	...	6,032 0 10	18,424 2 5	96,389 11 0	27,822 2 7	55	4·85
0 6 0	...	...	...	1 2 0	...	4 13 1	10 5 11	26	7·40
50 0 0	22 9 6	...	...		0 1 0	576 12 6	323 9 6	61	·44
				4 2 0					
16 0 0	...	...	...		...	113 2 0	174 11 8	44	...
				1 8 0					
10 0 0	...	...	...	3 0 0	252 13 8	367 9 8	149 9 10	32	·58
774 0 0	353 4 0	...	...	80 0 0	2,285 0 3	11,176 4 3	4,859 7 11	59	·49
491 12 9	...	...	...	114 15 0	307 6 10	5,741 4 7	5,135 12 11	51	1·06
14 4 0	...	...	...	6 0 0	3 14 0	80 0 10	224 6 0	19	1·97
108 0 0	...	...	...	15 0 0	215 8 10	1,417 1 10	1,258 6 4	40	·56
918 12 0	...	...	...	121 5 0	0 0 6	8,959 13 11	4,782 11 4	59	·88
56 13 0	4 0 6	...	...	...	0 3 3	78 1 9	90 1 3	40	...
...	...	...	...	...	...	...	...	...	...
644 0 0	475 10 8	...	...	1,019 15 1	1,330 14 1	11,010 7 10	4,872 1 8	52	6·42
1,198 11 0	719 4 0	...	...	1,511 2 1	1,878 7 3	17,283 8 4	5,408 13 5	57	6·69
10,698 12 8	5,301 15 10	...	...	8,910 2 0	24,643 8 1	1,53,198 11 7	55,112 4 4	55	4·26
4 12 9	2 8 3	...	...	...	129 12 7	185 1 3	14 11 8	34	...
507 8 0	120 0 0	...	...	418 4 0	1,260 11 5	7,381 7 5	4,297 12 4	44	3·58
32,586 0 0	14,111 8 7	...	37,150 13 0	39,418 13 6	1,31,508 8 2	5,80,630 13 5	3,02,763 9 1	55	4·45
432 13 9	225 4 9	...	...	796 14 0	2,836 4 6	8,086 1 6	3,521 11 3	42	6·86
134 0 9	67 0 0	...	...	291 0 0	228 1 8	720 1 8	3,614 12 5	...	6·71
480 8 10	214 12 6	...	...	280 0 0	717 0 10	6,497 15 1	1,961 4 11	60	3·31
821 13 7	400 15 0	...	...	609 2 6	246 4 4	10,296 13 9	6,222 4 11	50	3·69
1,775 0 0	577 7 4	0 9 3	1,978 7 7	1,650 8 6	6,164 12 7	29,902 13 3	5,520 6 6	55	4·69
3,551 4 0	1,215 0 0	...	...	3,094 5 6	367 7 9	43,736 9 3	18,653 11 5	62	4·96
562 0 0	182 0 0	...	...	458 8 9	509 7 6	7,332 0 3	3,180 14 2	55	4·36
291 0 0	93 2 0	...	1,075 4 3	316 4 5	1,361 12 11	6,050 7 7	452 4 2	57	4·87
606 5 4	194 12 9	...	2,104 7 3	588 14 4	2,778 10 9	12,341 13 9	1,910 3 9	58	4·13
485 0 0	165 12 0	...	...	335 3 1	2,441 7 7	8,277 6 8	900 7 4	54	3·65
419 5 0	130 14 0	...	...	399 5 9	1,177 4 2	6,257 15 11	2,538 13 8	48	4·53
456 0 0	150 8 0	..	1,354 0 0	352 1 4	1,663 5 10	8,515 5 4	466 6 8	60	3·98
100 0 0	61 13 3	...	...	111 9 9	146 15 3	1,581 12 9	453 9 10	57	5·45
1 15 3	0 15 7	...	...	...	...	22 7 4	14 2 0	53	...
...	...	...	...	...	...	...	...	...	...
524 0 0	265 11 3	...	...	848 2 0	1,382 9 8	5,661 15 8	3,086 12 7	36	3·99
43,739 6 6	18,180 1 3	0 9 3	43,663 0 1	49,464 1 5	1,54,920 9 6	7,43,479 1 3	3,59,573 14 [8	57	4·48
251 13 0	164 12 0	...	...	186 2 4	1,047 2 11	3,958 14 3	1,022 8 0	47	3·74
183 2 0	110 0 0	...	...	146 0 9	49 11 3	1,070 13 0	1,016 9 9	59	6·99
678 4 0	431 12 0	...	...	1,189 7 9	1,083 10 6	5,461 11 3	12,561 12 0	70	6·32
518 6 6	239 1 0	...	...	239 8 0	157 11 5	6,315 14 4	4,194 1 8	61	2·27
2 4 0	...	...	...	36 15 9	9 2 0	72 5 9	525 4 6	60	6·19
21 0 10	15 8 0	...	...	42 12 7	5 0 0	357 5 7	22 6 2	72	11·34
29 0 0	20 0 0	...	...	60 6 10	6 3 2	400 10 0	190 6 0	48	10·15
279 2 0	154 8 0	...	...	342 4 0	91 1 11	2,569 15 11	1,980 13 1	62	7·39
1 15 6	1 15 6	...	...	...	0 7 0	24 4 6	36 4 2	36	...
8 0 0	1 8 0	...	...	...	...	35 0 0	...	87	...
75 10 6	65 0 0	...	...	27 14 0	4 13 2	520 15 8	14 1 1	65	5·21
2,038 12 4	1,204 0 6	...	...	2,221 8 0	2,454 15 4	20,787 14 3	21,514 2 5	59	5·25

STATEMENT No. IV.—(*concluded*)—*Showing the net profits or*

Division.	Name of estate.	Serial number of estate.	Receipts exclusive of debts, loans and advances recovered. Rental of revenue paying land.	Rental of revenue-free land.	Total rental.	Interest on cash investments or mortgages.	Miscellaneous income.	Grand total.	Government revenue.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
			Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ALLAHABAD.	Nunhari	57	22,444 8 6	...	22,444 8 6	...	3,665 4 2	26,109 12 8	13,444 1 8
	Pankigangaganj No. II. ...	58	2,465 6 0	...	2,465 6 0	...	468 9 9	2,933 15 9	1,400 0 0
	Jagjiwanpur	59	1,005 10 9	...	1,005 10 9	20 0 0	1,266 13 7	2,292 8 4	550 0 0
	Barwa Khurd	60	2,315 15 10	...	2,315 15 10	140 0 0	565 5 6	3,021 5 4	1,138 0 0
	Usmanpur	61	1,206 6 0	...	1,206 6 0	570 0 0	1,252 9 6	3,028 15 6	680 0 0
	Rawatpur	62	41,738 11 4	...	41,738 11 4	600 0 0	6,662 7 2	49,001 2 6	21,836 1 6
	Akbarpur Sen	63	5,737 15 5	...	5,737 15 5	...	470 7 2	6,208 6 7	3,388 0 9
	Muminpur Ratgaon ...	64	4,882 3 2	...	4,882 3 2	...	863 15 1	5,746 2 3	2,945 15 11
	Ghagwa Bhabhi ...	65	648 12 1	...	648 12 1	...	97 5 4	746 1 5	446 10 8
	Pankigangaganj No. I. ...	66	2,443 11 1	...	2,443 11 1	...	466 13 3	2,910 8 4	1,400 0 0
	Patti Shah	67	3,903 3 9	...	3,903 3 9	...	179 13 9	4,083 1 6	1,916 9 10
	Ahmadpur Kusumbha ...	68	3,518 11 8	...	3,518 11 8	...	48 9 2	3,567 4 10	1,879 4 10
	Ata Husain	69	7,110 9 4	...	7,110 9 4	...	127 9 9	7,238 3 1	3,940 0 0
	Khan Bibi	70	4,628 12 6	...	4,628 12 6	...	20 2 8	4,648 15 2	2,312 2 10
	Asothar	71	24,688 13 10	...	24,688 13 10	...	9,144 8 2	33,833 6 0	17,991 0 0
	Bindaur	72	11,413 13 6	...	11,413 13 6	...	229 9 11	11,643 7 5	6,530 13 10
	Sarai Pitha	73	18,578 1 5	...	18,578 1 5	...	257 7 1	18,835 8 6	9,864 10 0
	Sarai Bharat	74	42,534 0 5	...	42,534 0 5	...	711 4 10	43,245 5 3	25,705 13 2
	Khargapur	75	36,220 6 8	...	36,220 6 8	...	1,091 14 7	37,312 5 3	23,648 11 4
	Gambhira	76	11,348 6 5	...	11,348 6 5	...	846 14 1	12,195 4 6	6,024 9 7
	Manda	77	1,58,211 4 2	16,926 8 9	1,75,137 12 11	...	34,429 13 5	2,09,567 10 4	92,460 10 11
	Rai Pratap Chand ...	78	1,13,467 7 9	...	1,13,467 7 9	2,166 13 10	2,184 11 4	1,17,819 0 11	66,539 3 3
	Rai Asapal Singh Bahadur...	79	28,338 0 9	...	28,338 0 9	...	437 7 2	28,775 7 11	17,741 5 3
	Musammat Makhania ...	80	155 0 0	...	155 0 0	...	...	155 0 0	58 0 0
	Bhagesa	81	1,152 4 5	...	1,152 4 5	30 0 0	360 11 11	1,543 0 4	...
	Total ...		5,50,158 4 9	16,926 8 9	5,67,084 13 6	3,526 13 10	65,850 4 4	6,36,461 15 8	3,23,841 13 4
BENARES.	Majhauli	82	1,26,636 14 4	...	1,26,636 14 4	...	22,687 12 11	1,49,324 11 3	39,164 8 6
	Mithwal Bakhshi No. I. ...	83	2,727 2 3	...	2,727 2 3	...	2,685 2 8	5,412 4 11	1,114 13 4
	Mithwal Bakhshi No. II. ...	84	1,818 2 2	...	1,818 2 2	...	12 3 5	1,830 5 7	744 3 6
	Balgobind	85	2,684 10 1	...	2,684 10 1	...	27 1 9	2,711 11 10	960 12 0
	Dubari	86	16,328 0 9	...	16,328 0 9	...	1,167 9 8	17,495 10 5	2,705 0 0
	Agori Barhar	87	76,365 11 0	20,858 10 6	97,224 5 6	3,875 9 7	23,993 3 11	1,25,093 3 0	35,297 11 7
	Kantit	88	2,08,385 12 2	...	2,08,385 12 2	12,564 2 5	19,455 10 1	2,40,405 8 8	67,406 3 10
	Nand Kunwar Pandé ...	89	225 13 0	...	225 13 0	...	10 8 0	236 5 0	43 10 0
	Gopalpur No. II. ...	90	1,102 14 2	...	1,102 14 2	222 2 4	436 7 3	1,761 7 9	379 3 0
	Tikori	91	4,365 12 0	...	4,365 12 0	...	17 0 0	4,382 12 0	2,852 9 10
	Gopalpur No. I	92	1,421 2 4	...	1,421 2 4	...	593 7 9	2,014 10 1	392 6 0
	Ramgarh	93	4,199 1 10	...	4,199 1 10	...	94 11 9	4,293 13 7	2,756 0 0
	Pisur Danielpur ...	94	2,660 13 2	...	2,660 13 2	...	300 12 4	2,961 9 6	1,805 2 0
	Sunwani	95	...	35,133 12 1	35,133 12 1	...	648 11 3	35,782 7 4	62 0 0
	Satnarayan Pandé ...	96	1,923 0 0	...	1,923 0 0	43 4 3	259 11 11	2,226 0 2	...
	Karim-ud-dinpur ...	97	1,347 4 8	...	1,347 4 8	...	16 2 5	1,363 7 1	758 4 0
	Total ...		4,52,192 1 11	55,992 6 7	5,08,184 8 6	16,705 2 7	72,406 5 1	5,97,296 0 2	1,56,442 7 7
	GRAND TOTAL ...		20,43,230 11 2	95,962 11 5	21,39,213 6 7	33,031 8 4	5,16,034 8 8	26,88,279 7 7	10,59,314 3 8

income derived from each estate during the revenue year 1876-77.

Expenditure chargeable to income or profits.									
Cesses.	Patwáris, rate.	Owners' rate.	Occupiers' rate.	Cost of management.	Miscellaneous charges including law expenses, ordinary repairs and interest on debts and loans.	Total.	Net profits or income of the year.	Percentage of revenue to rental receipts in column 6.	Percentage of cost of management to receipts in column 9.
11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1,296 13 3	623 3 6	...	2,430 3 3	1,309 8 9	362 1 4	19,465 15 9	6,643 12 11	60	5·02
140 0 0	70 0 0	...	433 9 6	103 10 2	5 12 3	2,152 15 11	780 15 10	57	5·01
55 0 0	27 8 0	...	223 1 7	76 3 3	28 1 3	959 14 1	1,332 10 3	55	3·31
113 12 10	56 14 5	...	385 8 0	341 0 6	22 8 2	2,057 11 11	963 9 5	49	11·29
68 0 0	34 0 0	...	136 14 0	189 5 7	268 11 9	1,376 15 4	1,652 0 2	56	6·27
2,183 9 9	980 1 8	...	5,044 14 10	2,678 12 9	735 15 4	33,459 7 10	15,541 10 8	52	5·47
343 0 0	167 8 0	...	307 9 6	393 10 8	145 7 5	4,745 4 4	1,463 2 3	59	6·34
294 9 8	148 14 0	...	785 0 6	71 6 2	38 7 1	4,284 5 4	1,461 12 11	60	1·23
44 8 6	16 0 0	...	82 8 4	47 13 4	8 6 8	645 15 6	100 1 11	69	6·43
140 0 0	70 0 0	...	433 9 8	204 3 11	313 10 3	2,561 7 10	349 0 6	57	7·01
191 9 0	106 0 6	...	...	203 0 0	217 4 0	2,634 7 4	1,448 10 2	49	4·97
187 4 10	67 14 11	...	...	444 13 1	50 3 8	2,629 9 4	937 11 6	53	12·44
394 0 0	165 8 2	...	...	329 13 6	686 8 11	5,515 14 7	1,722 4 6	56	4·56
231 4 5	102 3 4	...	...	161 6 9	293 1 2	3,100 2 6	1,548 12 8	49	3·47
1,354 14 0	502 8 0	...	...	1,357 0 0	573 4 9	21,778 10 9	12,054 11 3	73	4·01
686 8 0	283 14 3	...	...	400 11 9	2,059 1 5	9,961 1 3	1,682 6 2	57	3·44
984 10 7	492 5 4	...	...	1,152 7 0	4,810 0 11	17,304 1 10	1,531 6 8	53	6·12
2,570 7 0	1,285 3 4	...	...	1,452 14 0	8,057 0 10	39,071 6 4	4,173 14 11	60	3·36
1,986 2 9	992 15 7	...	...	1,508 0 0	3,685 14 4	31,821 12 0	5,490 9 3	67	4·04
559 3 7	262 5 1	...	...	471 13 6	2,309 4 0	9,627 3 9	2,568 0 9	53	3·87
10,104 6 0	8,182 5 10	...	...	3,708 3 2	3,140 4 4	1,17,595 14 3	91,971 12 1	59	1·77
6,655 5 9	3,189 10 0	...	...	7,414 6 0	5,298 3 9	89,096 12 9	28,722 4 2	59	6·29
1,772 6 3	894 12 5	...	...	434 11 9	2,366 10 6	23,209 14 2	5,565 9 9	63	1·51
5 10 9	2 5 6	...	...	...	2 15 9	69 0 0	86 0 0	37	...
...	...	...	...	6 0 0	302 13 8	308 13 8	1,234 2 8	...	·39
32,363 2 11	18,724 1 10	...	10,262 15 2	24,460 15 7	35,781 13 6	4,45,434 14 4	1,91,027 1 4	59	3·84
3,545 4 6	1,954 10 11	...	...	5,497 8 0	46,730 11 9	96,892 11 8	52,431 15 7	31	3·69
111 1 0	56 8 7	...	...	229 4 10	380 7 0	1,892 2 9	3,520 2 2	41	4·23
74 0 8	37 11 4	...	...	84 0 0	39 3 0	979 2 6	851 3 1	41	4·59
154 4 1	82 7 10	...	...	235 11 11	3,261 9 4	4,694 13 2	...	36	8·71
775 15 9	381 1 6	...	...	1,092 0 0	638 2 3	5,592 3 6	11,903 6 11	17	4·85
2,251 7 0	3961 8 3	...	...	7,240 4 3	5,568 7 0	54,319 6 1	70,773 12 11	47	5·87
8,113 11 5	6,875 4 6	...	...	14,539 1 3	9,493 3 4	1,06,427 8 4	1,33,978 0 4	32	6·04
6 4 0	4 0 0	...	...	12 0 0	20 14 3	86 12 3	149 8 9	19	5·08
7 8 9	33 0 7	...	...	95 3 0	274 6 0	789 5 4	972 2 5	34	5·45
186 10 1	106 6 6	...	...	162 0 0	29 0 0	3,336 10 5	1,046 1 7	65	3·69
9 0 4	47 9 5	...	...	142 13 0	591 7 7	1,183 4 4	831 5 9	28	7·11
158 15 0	99 0 0	...	...	73 9 6	5 8 6	3,093 1 0	1,200 12 7	66	1·72
240 2 5	72 6 9	...	...	126 0 0	99 7 9	2,343 2 11	618 6 7	64	4·25
1,254 4 0	1,136 0 0	...	...	1,577 0 0	22,084 6 0	26,113 10 0	9,668 13 4	...	4·41
...	...	...	...	31 0 4	110 11 2	141 11 6	2,084 4 8	...	1·39
61 13 9	44 10 0	...	...	15 0 0	42 11 0	922 6 9	441 0 4	57	1·10
16,950 6 9	14,892 6 2	...	...	31,152 8 1	89,370 3 11	3,08,808 0 6	2,90,471 1 0	35	5·22
1,08,657 7 11	59,627 8 7	168 15 7	53,943 7 6	1,19,123 13 4	3,17,858 0 0	17,18,693 8 7	9,71,569 0 4	52	4·43

STATEMENT No. V.—*Personal and other expenditure*

Division.	Name of estate.	Serial number of estate.	Net profits or income during the year as shown in column 18 in statement No. 4.	Personal expenses. Ordinary.	Personal expenses. Extra-ordinary.	Personal expenses. Total.	Percentage to net profits or income.	Educational charges.*
1.	2.	3.	4.	5.	6.	7.	8.	9.
			Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.		Rs. a. p.
MEERUT.	Jauli	1	646 0 8	360 0 0	191 9 7	541 9 7	84	18 11 9
	Miranpur	2	1,654 14 1	1,320 0 0	178 0 0	1,498 0 0	100	13 9 3
	Sumbalahra	3	6,236 2 10	3,940 0 0	458 0 0	4,398 0 0	71	24 0 0
	Nagla Katar	4	362 15 9	120 9 0	...	120 0 0	33	...
	Shaikhpura	5	134 13 0	72 0 0	...	72 0 0	53	...
	Karam Ali Khan	6	13,089 8 6	4,140 0 0	500 0 0	4,640 0 0	36	...
	Lawar	7	1,210 14 3	300 0 0	...	300 0 0	25	...
	Muradnagar	8	535 3 1	275 0 0	...	275 0 0	51	...
	Pirnagar	9	17,562 3 1	220 0 0	...	220 0 0	1	...
	Khúrja	10	1,653 15 0	300 0 0	50 0 0	800 0 0	48	...
	Skinner	11	6,415 7 0	681 10 0	...	681 10 0	16	2,454 8 0
	Jahángirabad	12	4,668 8 1	955 8 6	...	955 8 6	21	6 0 0
	Total ...		54,870 8 7	12,684 2 6	1,817 9 7	14,501 12 1	27	2,516 13 0
ROHILKHAND.	Sherkot	13	27,822 2 7	7,263 10 0	13,419 8 9	20,688 2 9	74	...
	Musammat Shabnam ...	14	10 5 11	...	...	...	...	...
	Kishn Singh and Gokul Singh ...	15	323 9 6	65 0 0	90 9 6	155 9 6	49	...
	Bakht Singh and Indarjit Singh,	16	174 11 8	48 8 0	10 0 0	58 8 0	33	...
	Shankar Lal	17	149 9 10	64 0 0	...	64 0 0	44	...
	Bishambhar Nath	18	4,859 7 11	1,200 0 0	90 0 0	1,290 0 0	27	0 13 3
	Munawar Ali Khan	19	5,135 12 11	603 0 0	1,367 3 0	1,970 3 0	38	...
	Abdul Wahid	20	224 6 0	180 0 0	...	180 0 0	80	...
	Kunwar Bhim Singh ...	21	1,258 6 4	800 0 0	...	800 0 0	64	...
	Kazi Muhammad Abbas ...	22	4,782 11 4	...	...	...	...	...
	Alapur	23	90 1 3	90 1 3	...	90 1 3	100	...
	Deoria	24	...	...	...	...	...	...
	Narayanpur	25	4,872 1 8	760 0 0	167 0 0	927 0 0	19	...
	Nahal	26	5,408 13 5	800 0 0	...	800 0 0	16	80 8 0
	Total ...		55,112 4 4	11,879 3 3	15,144 5 3	27,023 8 6	49	81 5 3
AGRA.	Hardeo Prasad	27	14 11 8	105 0 0	...	105 0 0	100	...
	Parna	28	4,297 12 4	918 0 0	1,219 9 6	2,137 9 6	49	28 14 3
	Awa	29	3,02,763 9 1	56,885 12 7	23,451 9 9	80,337 6 4	26	99 2 3
	Khimsipur	30	3,521 11 3	1,800 0 0	1,079 9 0	2,879 9 0	82	...
	Kudsiya Begam	31	3,614 12 5	700 4 6	...	700 4 6	29	...
	Kunj Bihari Lal	32	1,961 4 11	675 0 0	...	675 0 0	34	...
	Arjunpur	33	6,222 4 11	1,000 0 0	...	1,000 0 0	16	...
	Chakkarnagar	34	5,520 6 6	1,825 0 0	448 2 6	2,273 2 6	41	...
	Barhai	35	18,653 11 5	13,045 0 0	2,240 0 0	15,285 0 0	82	...
	Malhajani	36	3,180 14 2	1,365 0 0	236 10 8	1,601 10 8	51	11 0 0
	Bharthna	37	452 4 2	360 0 0	...	360 0 0	80	...
	Sirsai Nawar	38	1,910 3 9	800 0 0	...	800 0 0	42	...
	Uncha	39	900 7 4	360 0 0	...	360 0 0	100	...
	Sunasi	40	2,538 13 8	1,200 0 0	...	1,200 0 0	47	...
	Kuyan	41	466 6 8	437 7 8	...	437 7 8	93	...
	Rani Damar	42	453 9 10	275 0 0	...	275 0 0	61	...
	Raya	43	14 2 0	14 2 0	...	14 2 0	100	...
	Azizpur	44	...	...	...	...	...	...
	Rampur	45	3,086 12 7	244 4 0	...	244 4 0	8	...
	Total ...		3,59,573 14 8	82,009 14 9	28,675 9 5	1,10,685 8 2	31	139 0 6

not chargeable to profits in Statement No. 4.

Miscellaneous Disbursements.								
Works of improvement.	Takávi advances.	Repayment of principal of loans made by Court of Wards or Government.	Repayment of principal of other debts.	Purchase of Government securities.	Purchase of landed property and houses.	Loans granted on mortgage or otherwise.	Total personal expenditure and miscellaneous disbursements.	Total expenditure of estate during the year.
10.	11.	12.	13.	14.	15.	16.	17.	18.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
...	...	...	...	10 2 6	...	...	570 7 10	1,746 5 1
10 0 0	...	...	...	...	...	...	1,521 9 3	5,779 1
475 10 0	...	...	408 7 9	...	...	...	5,806 1 9	21,836 12 4
...	...	400 0 0	...	...	...	...	520 0 0	926 8 1
...	...	...	...	...	...	...	72 0 0	172 3 0
...	...	...	...	17,385 3 6	...	9,000 0 0	31,025 3 0	41,354 15 11
...	...	...	...	...	...	...	300 0 0	1,025 11 2
...	...	...	211 0 0	...	...	...	486 0 0	1,360 6 8
...	...	...	16,000 0 0	...	...	...	16,220 0 0	21,960 6 5
16 9 0	...	...	...	1,500 0 0	...	...	2,346 9 0	2,433 2 0
...	...	...	...	3,900 0 0	...	...	7,086 2 0	7,962 14 6
471 4 0	...	...	...	3,000 0 0	...	...	4,432 12 6	9,643 5 10
1,003 7 0	...	400 0 0	16,619 7 9	25,795 5 6	...	9,000 0 0	69,836 13 4	1,16,821 12 0
...	...	...	...	...	37 8 0	...	20,725 10 9	1,17,115 5 9
...	...	...	...	2 0 0	...	...	2 0 0	6 13 1
...	...	...	...	177 7 6	...	...	333 1 0	909 13 6
...	...	...	...	157 9 0	...	100 0 0	316 1 0	429 3 0
...	...	100 0 0	...	51 7 6	...	...	215 7 6	583 1 2
...	...	...	4,010 12 3	...	...	...	5,301 9 6	16,477 13 9
...	...	...	...	3,500 0 0	...	...	5,470 3 0	11,211 7 7
...	...	...	...	...	...	...	180 0 0	260 0 10
...	...	...	...	...	...	...	800 0 0	2,217 1 10
...	...	...	5,914 1 5	...	...	...	5,914 1 5	14,873 15 4
...	...	...	...	...	...	...	90 1 3	168 3 0
...	...	...	...	...	...	...	...	...
...	126 0 0	...	2,940 3 5	...	...	...	3,993 3 5	15,003 11 3
...	...	4,324 9 2	300 0 0	...	...	...	5,505 1 2	22,788 9 6
...	126 0 0	4,424 9 2	13,165 1 1	3,888 8 0	37 8 0	100 0 0	48,846 8 0	2,02,045 3 7
...	...	...	...	302 10 2	...	...	407 10 2	592 11 5
...	200 0 0	2,000 0 0	...	...	...	...	4,366 7 9	11,747 15 2
833 10 9	154 10 0	...	1,23,188 10 11	1,25,000 0 0	25 0 0	...	3,29,638 8 8	9,10,269 5 8
...	...	...	81 2 6	...	...	...	2,960 11 6	11,046 13 0
...	...	...	...	2,500 0 0	...	...	8,200 4 6	3,920 6 2
...	...	394 13 0	...	...	...	...	1,060 13 0	7,567 12 1
...	...	1,125 9 2	...	...	...	...	2,125 9 2	12,422 6 11
175 0 0	...	1,403 8 0	1,100 12 0	...	...	...	4,952 6 6	34,855 3 9
5,288 15 1	100 0 0	...	...	...	4,000 0 0	...	24,673 15 1	68,410 8 4
...	...	...	1,597 10 0	...	...	...	3,210 4 8	10,542 4 11
...	...	...	500 0 0	...	...	...	860 0 0	6,910 7 7
2 0 0	...	...	27,412 13 9	...	...	...	28,214 13 9	40,556 11 6
...	...	...	581 3 0	...	21 4 0	...	962 7 0	9,239 13 8
...	...	...	1,141 0 6	...	...	...	2,541 0 6	8,599 0 5
...	...	...	...	...	...	...	437 7 8	8,952 13 0
...	...	...	...	...	...	...	275 0 0	1,856 12 2
...	...	...	...	...	...	...	14 2 0	36 9 4
...	...	...	...	...	...	...	...	...
...	10 0 0	3,120 0 0	...	...	...	...	3,374 4 0	9,036 3 8
6,299 9 10	464 10 0	8,043 14 2	1,55,603 4 8	1,27,802 10 2	4,046 4 0	...	4,13,084 13 6	11,56,563 14 9

STATEMENT No. V.—*(concluded).—Personal and other*

Division.	Name of estate.	Serial number of estate.	Net profits or income during the year as shown in column 18 in statement No. 4.	Personal expenses. Ordinary.	Personal expenses. Extra-ordinary.	Personal expenses. Total.	Personal expenses. Percentage to net profits or income.	Educational charges.
1.	2.	3.	4.	5.	6.	7.	8.	9.
			Rs. a. p	Rs. a. p.	Rs. a. p	Rs. a. p	Rs.	Rs. a. p.
JHANSI.	Kukargawan	46	1,022 8 0	98 0 9	150 0 9	248 0 9	24	...
	Takhtauli Mahalwara ...	47	1,016 9 9	434 5 0	50 0 0	484 5 0	47	...
	Katahra	48	12, 61 12 0	3,202 0 0	3,258 15 9	6,460 15 9	51	366 15 10
	Chirgaon	49	4,194 1 8	1,83 0 0	175 0 0	2,005 0 0	48	54 0 0
	Ram Charan	50	5,525 4 6	52 3 10	...	52 3 10	10	...
	Banpur	51	22 6 2	130 0 0	70 6 10	200 6 10	100	...
	Marwari	52	190 6 0	36 0 0	223 9 7	259 9 7	100	...
	Rajwara	53	1,930 13 1	340 0 0	...	340 0 0	17	...
	Karora	54	36 4 2	32 7 1	...	32 7 1	89	...
	Kulua	55	...	...	...	...	...	...
	Dharpura-Gidhaura... ...	56	41 1 1	...	...	...	...	...
	Total ...		21,514 2 5	6,155 0 8	3,928 0 2	10,083 0 10	47	420 15 10
ALLAHABAD.	Nunhari	57	6,643 12 11	2,000 0 0	...	2,000 0 0	30	26 13 7
	Pankigangaganj No. II. ...	58	780 15 10	170 0 0	...	170 0 0	21	...
	Jagjiwanpur	59	1,332 10 3	195 0 0	...	195 0 0	15	...
	Barwa Khurd	60	963 9 5	1,009 0 0	...	1,009 0 0	100	...
	Usmanpur	61	1,652 0 2	324 0 0	2,356 14 11	2,680 14 11	100	...
	Rawatpur	62	15,541 10 8	6,915 7 10	2,466 2 6	9,381 10 4	60	...
	Akbarpur Sen	63	1,463 2 3	330 0 0	91 3 0	421 3 0	29	...
	Muminpur Ratgaon	64	1,461 12 11	1,950 3 9	...	1,950 3 9	100	...
	Ghagwa Bhabhi	65	100 1 11	102 0 0	...	102 0 0	100	...
	Pankigangaganj No. I. ...	66	349 0 6	...	...	...	...	...
	Patti Shah	67	1,448 10 2	310 0 0	235 3 1	545 3 1	38	...
	Ahmadpur Kusumbha ...	68	937 11 6	530 0 0	...	530 0 0	48	...
	Ata Husain	69	1,722 4 6	400 0 0	...	400 0 0	23	...
	Khan Bibi	70	1,548 12 8	312 0 0	...	312 0 0	20	...
	Asothar	71	12,054 11 3	4,500 0 0	...	4,500 0 0	37	...
	Bindaur	72	1,682 6 2	...	...	...	...	...
	Sarai Pitha	73	1,531 6 8	1,080 0 0	...	1,080 0 0	71	...
	Sarai Bharat	74	4,173 14 11	1,080 0 0	50 0 0	1,130 0 0	27	...
	Khargapur	75	5,490 9 3	1,060 0 0	50 0 0	1,110 0 0	20	...
	Gambhira	76	2,568 0 9	359 10 8	...	359 10 8	14	...
	Manda	77	91,971 12 1	7,443 6 0	8,621 10 0	16,065 0 0	17	...
	Rai Partap Chand	78	28,722 4 2	4,693 4 10	817 3 2	5,510 8 0	19	...
	Rai Asapal Singh Bahadur ...	79	5,565 9 9	1,800 0 0	57 0 0	1,857 0 0	34	...
	Musammat Makhania ...	80	86 0 0	86 0 0	...	86 0 0	100	...
	Bhagesa	81	1,234 2 8	263 15 5	...	263 15 5	21	5 0 6
	Total ...		1,91,027 1 4	36,914 0 6	14,745 4 8	51,659 5 2	27	31 14 1
BENARES.	Majhauli	82	52,431 15 7	8,750 0 0	3,947 3 9	12,697 3 9	24	...
	Mithwal Bakhshi, No. I. ...	83	3,520 2 2	268 1 6	...	268 1 6	8	3 1 6
	Mithwal Bakhshi, No. II. ...	84	851 3 1	165 13 10	...	165 13 10	19	...
	Balgobind	85	...	110 8 0	...	110 8 0	...	...
	Dubari	86	11,903 6 11	8,080 7 0	5,031 0 0	13,111 7 0	100	...
	Agori Barhar	87	70,773 12 11	11,130 9 0	282 5 3	11,412 14 3	16	...
	Kantit	88	1,33,978 0 4	26,446 13 5	10,934 11 0	37,381 8 5	20	3,245 0 0
	Nand Kunwar Pande ...	89	149 8 9	24 0 0	3 1 6	27 1 6	18	...
	Gopalpur No. II.	90	972 2 5	171 0 0	54 11 4	225 11 4	23	45 8 0
	Tikori	91	1,046 1 7	253 8 8	20 0 0	273 8 8	26	165 0 0
	Gopalpur No. I.	92	831 5 9	174 0 0	44 12 8	218 12 8	26	...
	Ramgarh	93	1,200 12 7	...	...	...	...	...
	Pisur Danielpur	94	618 6 7	504 12 0	60 0 0	564 12 0	91	37 8 2
	Sunwani	95	9,668 13 4	3,000 0 0	...	3,000 0 0	31	...
	Satnarayan Pande	96	2,084 4 8	1,080 0 0	...	1,080 0 0	51	120 0 0
	Karim-ud-dinpur	97	441 0 4	90 0 0	...	90 0 0	20	...
	Total ...		2,90,471 1 0	60,249 9 5	20,377 13 6	80,627 6 11	28	3,616 1 8
	GRAND TOTAL ...		9,71,569 0 4	2,09,891 15 1	84,688 10 7	2,94,580 9 8	30	6,806 2 4

expenditure not chargeable to profits in Statement No. 4.

Miscellaneous disbursements.								
Works of improvement.	Takávi advances.	Repayment of principal of loans made by Court of Wards or Government.	Repayment of principal of other debts.	Purchase of Government securities.	Purchase of landed property and houses.	Loans granted on mortgage or otherwise.	Total personal expenditure and miscellaneous disbursements.	Total expenditure of estate during the year.
10.	11.	12.	13.	14.	15.	16.	17.	18.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	1 0 0	...	13,591 8 0	...	...	...	13,840 8 9	17,799 7 0
...	...	...	501 14 7	...	...	...	986 3 7	2,957 0 7
439 9 3	972 0 0	...	...	...	371 7 10	5,085 0 0	13,693 0 8	19,157 11 11
...	100 0 0	...	1,530 0 0	...	1,160 10 0	...	4,849 10 0	11,165 8 4
...	...	...	...	...	...	...	52 3 10	124 9 7
...	150 0 0	10 0 0	234 0 0	...	...	...	594 6 10	951 12 5
...	...	...	...	...	...	...	259 9 7	660 3 7
25 0 0	300 0 0	...	1,288 0 0	...	...	...	1,953 0 0	4,522 15 11
...	...	...	...	...	...	...	32 7 1	56 11 7
...	...	...	...	...	...	...	...	35 0 0
...	...	...	...	...	...	...	...	520 15 8
464 9 3	1,523 0 0	10 0 0	17,145 6 7	...	1,532 1 10	5,085 0 0	36,264 2 4	57,052 0 7
...	...	...	...	4,961 13 4	...	...	6,988 10 11	26,454 10 8
...	...	...	...	...	...	...	170 0 0	2,322 15 11
710 0 0	...	...	...	...	...	...	905 0 0	1,864 14 1
...	...	...	...	500 0 0	...	...	1,509 0 0	3,566 11 11
...	...	...	...	2,492 4 1	...	...	5,173 3 0	6,550 2 4
1,875 9 1	...	...	...	1,993 12 11	...	...	13,251 2 3	46,740 10 1
...	...	...	...	...	...	...	421 3 0	5,166 7 4
...	...	5 12 3	...	...	...	...	1,956 0 0	6,240 5 4
...	...	...	...	...	...	...	102 0 0	747 15 6
...	...	92 3 0	...	...	...	...	92 3 0	2,653 10 10
...	...	...	1,497 0 0	...	...	...	2,042 3 1	4,676 10 5
...	...	...	...	...	...	...	530 0 0	3,159 9 4
...	...	965 9 9	...	...	...	...	1,365 9 9	6,881 8 4
...	...	560 15 5	...	...	465 0 0	...	1,337 15 5	4,488 1 4
...	...	...	6,200 0 0	...	...	...	10,700 0 0	32,479 10 9
...	140 0 0	...	1,274 15 3	...	...	...	1,414 15 3	11,376 0 6
40 0 0	...	...	...	...	23 4 0	...	1,143 4 0	18,447 5 10
200 0 0	...	...	4,909 6 3	...	...	...	6,239 6 3	45,310 12 7
150 0 0	...	...	3,670 12 1	...	40 0 0	...	4,970 12 1	36,792 8 1
20 0 0	...	1,112 5 10	...	...	...	...	1,492 0 6	11,119 4 3
684 8 0	100 0 0	...	74,635 8 9	...	132 14 0	...	91,615 14 9	2,09,211 13 0
1,461 4 2	180 0 0	...	131 0 3	...	5,783 7 6	38,000 0 0	51,076 3 11	1,40,173 0 8
50 0 0	...	3,489 0 0	...	...	...	...	5,396 0 0	28,605 14 2
...	...	...	...	...	84 0 0	...	170 0 0	239 0 0
...	...	...	...	500 0 0	...	...	768 15 11	1,077 13 7
5,191 7 2	420 0 0	6,225 14 3	92,316 10 7	10,447 14 4	6,538 9 6	38,000 0 0	2,10,831 11 1	6,56,266 9 5
415 0 0	...	36,197 1 10	...	...	450 0 0	...	49,759 5 7	1,46,652 1 3
...	...	...	2,207 10 8	...	...	...	2,478 13 8	4,371 0 5
...	...	...	299 10 8	...	...	...	465 8 6	1,444 11 0
...	...	...	1,664 7 8	...	...	...	1,774 15 8	6,469 12 10
218 8 2	...	...	2,044 10 0	...	801 4 6	...	16,175 13 8	21,768 1 2
4,185 8 8	1,000 0 0	...	...	25,000 0 0	...	...	41,598 6 11	95,917 13 0
33,140 15 6	13 0 0	...	...	54,921 14 5	3,249 4 0	...	1,31,951 10 4	2,38,739 2 8
...	...	...	...	...	...	...	27 1 6	113 13 9
63 6 9	...	1,500 0 0	...	...	...	...	1,534 10 1	2,623 15 5
25 0 0	...	...	200 0 0	...	...	...	663 8 8	4,000 3 1
12 5 3	...	800 0 0	...	...	...	...	1,381 1 11	2,214 6 3
...	...	...	...	...	...	...	...	3,093 1 0
...	...	...	...	...	...	...	602 4 2	2,945 7 1
...	...	...	1,133 1 6	...	...	...	4,133 1 6	33,246 11 6
...	...	...	...	750 0 0	...	...	1,950 0 0	2,091 11 6
...	...	...	...	...	...	...	90 0 0	1,012 6 9
38,060 12 4	1,013 0 0	38,497 1 10	7,549 8 6	80,671 14 5	4,500 8 6	...	2,54,536 6 2	5,63,344 6 8
54,019 13 7	3,546 10 0	57,601 7 5	3,02,399 7 2	2,48,606 4 5	16,654 15 10	52,185 0 0	10,33,400 6 5	27,52,093 15 0

STATEMENT No. VI.—*List of improvements undertaken and wholly or partially completed, during the revenue year* 1876-77.

Division.	District.	Serial number of estate.	Name of estate.	Description of works undertaken.	Amount originally sanctioned for the work.	Expended up to the commencement of the year.	Expended during the year.	Balance required to complete the work.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut ...	Muzaffarnagar ...	2	Miranpur ...	Repairs to houses ...	200 0 0	...	10 0 0	...
Ditto ...	Ditto ...	3	Sambalahra ...	Ditto ...	300 0 0	...	95 7 6	...
				Repairs to shops ...	263 12 0	...	380 2 6	...
Ditto ...	Bulandshahr ...	10	Khúrja ...	Completion of an unfinished pucka well...	100 0 0	...	46 9 0	...
Ditto ...	Ditto ...	12	Jahangirabad ...	Construction of wells ...	478 0 0	...	471 4 0	...
Agra ...	Agra ...	29	Awa ...	Ditto and repairs of wells ...	934 4 0	...	833 10 9	222 1 6
Ditto ...	Etáwah ...	34	Chakkarnagar ...	Ditto of wells ...	200 0 0	...	175 0 0	108 0 0
Ditto ...	Ditto ...	35	Barhai ...	Ditto of palace ...	10,168 0 0	7,968 5 4	1,733 4 3	666 11 9
				Ditto and repairs of wells ...	8,459 0 0	3,511 8 6	3,164 13 8	1,128 12 5
				Ditto ditto of Garhi ...	2,125 0 0	500 0 0	433 13 2	341 11 4
				Ditto of embankments ...	155 0 0	...	155 0 0	...
Ditto ...	Ditto ...	38	Sirsai Nawar ...	Repairs to indigo vats ...	15 0 0	...	2 0 0	...
Jhansi ...	Jhánsi ...	48	Katahra ...	Ditto to wells ...	480 0 0	...	439 9 3	...
Ditto ...	Lalitpur ...	53	Rajwara ...	Ditto ...	...	...	25 0 0	...
Allahabad ...	Cawnpore ...	59	Jagjiwanpur ...	Construction of a well ...	1,180 0 0	...	710 0 0	470 0 0
Ditto ...	Ditto ...	62	Rawatpur ...	Ditto of wells ...	5,200 0 0	3,200 0 0	1,675 11 0	...
				Ditto of indigo vats ...	300 0 0	...	200 0 0	50 0 0
Ditto ...	Allahabad ...	73	Sarai Fitha ...	Repairs to houses ...	50 0 0	...	40 0 0	...
Ditto ...	Ditto ...	74	Sarai Bharat ...	Ditto ...	200 0 0	...	200 0 0	...
Ditto ...	Ditto ...	75	Khargapur ...	Ditto ...	200 0 0	...	150 0 0	...
Ditto ...	Ditto ...	76	Gambhira ...	Ditto ...	40 0 0	...	20 0 0	...
Ditto ...	Ditto ...	77	Manda ...	Repairs to houses and cattle compound...	760 0 0	...	615 0 0	...
				Ditto to embankments ...	69 8 0	...	69 8 0	...
Ditto ...	Ditto ...	78	Rai Pratap Chand ...	Construction and repairs of wells ...	2,086 0 0	...	198 6 0	...
				Repairs to houses ...	1,500 0 0	...	1,262 14 2	...
Ditto ...	Ditto ...	79	Rai Asapal Singh Bahadur.	Ditto to embankments ...	50 0 0	...	50 0 0	...
Benares ...	Gorakhpur ...	82	Majhauli ...	Construction of wells ...	450 0 0	...	415 0 0	30 0 0
Ditto ...	Azamgarh ...	86	Dubari ...	Repairs to the Gogra embankments ...	...	...	218 8 2	...
Ditto ...	Mirzapur ...	87	Agori Barhar ...	Construction and repairs of houses ...	750 0 0	22 3 6	284 7 6	40 0 0
				Ditto of embankments ...	3,180 0 0	22 12 6	2,040 1 3	...
				Ditto of tanks ...	1,000 0 0	...	656 2 6	...
				Ditto of wells ...	4,958 0 0	1,375 15 9	981 11 2	1,000 0 0
				Construction of bridges ...	100 0 0	...	99 13 9	...
				Ditto of drains ...	150 0 0	...	104 3 6	...
				Repairs to roads ...	25 0 0	...	19 1 0	...
Ditto ...	Ditto ...	88	Kantit ...	Construction and repairs of tanks ...	12,120 0 0	...	10,289 7 9	...
				Ditto of embankments ...	5,808 0 0	...	3,374 5 8	...
				Ditto of wells ...	7,794 0 0	...	8,640 7 1	...
				Ditto of houses ...	1,800 0 0	...	1,340 3 3	...
				Construction of house at Bijaipur ...	5,300 0 0	...	4,442 14 9	2,100 0 0
				Repairs to roads ...	264 0 0	...	268 8 0	...
				Establishment and instruments for surveying jungle, &c.	4,803 0 0	...	4,785 1 0	...
Ditto ...	Ditto ...	90	Gopalpur No. II. ...	Repairs to houses ...	20 0 0	...	63 6 9	...
Ditto ...	Ditto ...	91	Tikori ...	Ditto ...	50 0 0	...	25 0 0	...
Ditto ...	Ditto ...	92	Gopalpur No. I. ...	Ditto ...	10 0 0	...	12 5 3	...
				Total ...	83,795 8 0	16,600 13 7	51,019 13 7	6,657 5 0

STATEMENT No. VII.—*Debts paid off from date of superintendence to close of the revenue year* 1876-77.

Division.	District.	Serial number of estate.	Name of estate.	Superintendence when assumed.	Debts due when superintendence was first assumed.	Incurred after superintendence was assumed.	Since paid off exclusive of interest.	Balance due at the close of the year.	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	
MEERUT.	Muzaffarnagar	1	Jauli ...	16th January, 1871 ...	45,817 10 11	...	45,817 10 11	...	
		2	Miranpur ...	15th May, 1869 ...	20,000 0 0	...	1,379 8 9	18,620 7 3	
		3	Sambalahra ...	15th January, 1860 ...	1,16,507 4 4	8,913 15 9	70,433 12 2	54,987 7 11	
	Meerut ...	4	Nagla Katar ...	12th September, 1868 ...	...	520 0 0	400 0 0	120 0 0	
		5	Sheikhpura ...	14th March, 1871 ...	200 0 0	...	200 0 0	...	
		6	Karam Ali Khán ...	10th January, 1872 ...	15,786 11 6	...	15,786 11 6	...	
		7	Lawar ...	23rd December, 1872 ...	4,676 4 5	...	4,676 4 5	...	
		8	Muradnagar ...	20th December, 1876 ...	3,700 0 0	...	211 0 0	3,489 0 0	
		9	Pirnagar ...	31st January, 1877 ...	16,000 0 0	...	16,000 0 0	...	
	Bulandshahr ...	12	Jahángirabad ...	4th August, 1871 ...	4,191 14 0	...	4,191 14 0	...	
				Total ...	2,26,879 13 2	9,433 15 9	1,59,096 13 9	77,216 15 2	
ROHILKHAND.	Bijnor ...	13	Sherkot ..	4th March, 1872 ...	16,102 8 0	...	16,102 8 0	...	
	Moradabad ...	15	Kishn Singh and Gokul Singh.	18th December, 1861 ...	2,717 15 3	...	2,717 15 3	...	
		16	Bakht Singh and Indarjit Singh.	3rd December, 1864 ...	316 8 0	...	316 8 0	...	
		17	Shankar Lal ...	10th April, 1869 ...	900 0 0	352 10 8	1,252 10 8	...	
		18	Bishambhar Nath ...	20th June, 1876 ...	36,115 8 6	...	4,010 12 3	32,104 12 3	
		19	Munawar Ali Khán ...	5th November, 1862 ...	14,160 2 0	...	14,160 2 0	...	
		20	Abdul Wahid ...	22nd January, 1869 ...	1,685 8 3	...	976 0 3	709 7 0	
		21	Kunwar Bhim Singh ...	21st September, 1876 ...	14,000 0 0	...	...	14,000 0 0	
		22	Kazi Muhammad Abbas,	27th October, 1875 ...	55,856 0 0	...	33,102 3 6	22,753 12 6	
	Bareilly ...	24	Deoria ...	13th February, 1877 ...	10,500 0 0	...	...	10,500 0 0	
	Sháhjahánpur,	25	Narayanpur ...	11th February, 1870 ...	25,500 0 0	...	2,940 3 5	22,559 12 7	
		26	Nahal ...	27th February, 1873 ...	70,000 0 0	300 0 0	9,098 14 2	61,201 1 10	
				Total ...	2,47,854 2 0	652 10 8	84,6 7 14 6	1,63,828 14 2	
AGRA.	Agra ...	28	Parna ...	3rd October, 1874 ...	27,664 2 6	26,000 0 0	32,166 0 0	21,498 2 6	
		29	Awa ...	9th November, 1876 ...	1,46,752 0 6	...	1,23,188 10 11	23,563 5 7	
	Farukhabad ...	30	Khimsipur ...	3rd April, 1876 ...	81 2 6	...	81 2 6	...	
		31	Kudsiya Begam ...	9th May, 1866 ...	9,123 13 9	...	9,123 13 9	...	
	Mainpuri ...	32	Kunj Bihari Lal ...	12th June, 1869 ...	25,000 0 0	...	7,695 13 2	17,304 2 10	
		33	Arjunpur ...	27th August, 1877 ...	57,163 5 3	...	1,125 9 2	56,037 12 1	
	Etáwah ...	34	Chakkarnagar ...	4th April, 1876 ...	95,000 0 0	...	12,523 3 6	82,476 12 6	
		36	Malhajani ...	4th November, 1867 ...	23,552 0 0	515 6 0	24,067 6 0	...	
		37	Bharthua ...	4th May, 1875 ...	13,500 0 0	...	500 0 0	13,000 0 0	
		38	Sirsai Nawar ...	13th January, 1876 ...	28,972 0 10	26,000 0 0	28,012 13 9	26,959 3 1	
		39	Uncha ...	22nd May, 1877 ...	28,000 0 0	...	1,441 3 0	26,558 13 0	
		40	Sunasi ...	17th May, 1876 ...	20,395 6 6	...	1,341 0 6	19,054 6 0	
		41	Kuyan ..	20th September, 1873 ...	19,314 12 2	...	...	19,314 12 2	
	Etah ...	42	Rani Damar ...	20th August, 1872 ...	42,201 7 6	...	1,117 12 3	41,083 11 3	
		45	Rámpur ...	13th September, 1873 ...	29,9[illegible]0 7 2	25,000 0 0	33,504 6 9	21,426 0 5	
				Total ...	5,66,650 10 2	77,515 6 0	2,75,888 15 3	3,68,277 1 5	
JHÁNSI.	Jalaun ...	46	Kukargawan ...	27th November, 1876 ...	12,000 0 0	13,000 0 0	13,591 8 0	11,408 8 0	
	Jhánsi ...	47	Takhtauli Mahalwara ...	1st September, 1876 ...	4,492 10 9	...	797 11 2	3,700 15 7	
		49	Chirgaon ...	11th July, 1873 ...	3,041 11 1	731 13 9	3,773 8 10	...	
	Lalitpur ...	51	Bánpur ...	25th November, 1867 ...	...	1,640 10 7	1,478 0 0	162 10 7	
		52	Marwari ...	12th September, 1877 ...	1,057 12 4	137 0 0	873 4 4	321 8 0	
		53	Rajwara ...	20th June, 1872 ...	8,957 6 8	210 0 10	6,785 0 0	2,382 7 6	
				Total ...	29,555 8 10	15,719 9 2	27,299 0 4	17,976 1 8	

STATEMENT No. VII—(concluded)—*Debts paid off from date of superintendence to close of the revenue year* 1876-77.

Division.	District.	Serial number of estate.	Name of estate.	Superintendence when assumed.	Debts due when superintendence was first assumed.	Incurred after superintendence was assumed.	Since paid off exclusive of interest.	Balance due at the close of the year.	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
ALLAHABAD.	Cawnpore ...	58	Pankiganganj, No. II. ...	13th April, 1876 ...	5,550 0 0	...	...	5,550 0 0	
		59	Jagjiwanpur ...	20th September, 1870 ...	321 13 0	...	321 13 0	...	
		60	Barwa Khurd ...	13th July, 1872 ...	36 0 0	...	36 0 0	...	
		61	Usmanpur (Takhtauli),	Ditto ...	4,446 4 11	...	4,446 4 11	...	
		62	Rawatpur ...	24th June, 1873 ...	6,741 0 5	...	6,741 0 5	...	
		63	Akbarpur Sen ...	16th March, 1875 ...	17,300 3 9	...	...	17,300 3 9	
		64	Mumlupur Ratgaon ...	30th November, 1864 ...	...	15 0 0	15 0 0	...	
		66	Pankiganganj No. I. ...	20th July, 1875 ...	9,500 0 0	102 3 0	1,077 3 0	8,525 0 0	
	Fatehpur ...	67	Patti Shah ...	18th April, 1876 ...	6,273 1 0	...	1,497 0 0	4,776 1 0	
		69	Ata Husain ...	29th July, 1875 ...	12,000 0 0	...	2,803 12 3	9,196 3 9	
		70	Khan Bibi ...	Ditto ...	5,000 0 0	...	1,732 8 5	3,267 7 7	
		71	Asothar ...	22nd July, 1875 ...	26,862 12 0	...	13,862 12 0	13,000 0 0	
		72	Bindaur ...	1st June, 1877 ...	14,084 15 3	700 0 0	1,274 15 3	13,510 0 0	
	Allahabad ...	73	Sarai Pitha ...	13th February, 1875 ...	32,969 0 1	...	...	32,969 0 1	
		74	Sarai Bharat ...	23rd March, 1875 ...	1,14,647 8 11	...	4,909 6 3	1,09,738 2 8	
		75	Khargapur ...	2nd December, 1875 ...	63,234 4 3	...	3,918 8 1	59,315 12 2	
		76	Gambhira ...	16th March, 1877 ...	68,723 6 4	...	1,112 5 10	67,611 0 6	
		77	Manda ...	8th December, 1864 ...	16,63,859 14 5	2,802 12 1	15,78,398 14 4	88,263 12 2	
		78	Rai Pratap Chand ...	27th June, 1872 ...	34,567 8 3	1,834 3 6	34,698 3 6	1,703 3 3	
		79	Rai Asapal Singh Bahadur.	20th November, 1871 ...	53,000 0 0	...	22,458 5 6	30,541 10 6	
				Total ...	21,39,117 7 7	5,454 2 7	16,79,304 0 9	4,65,267 9 5	
BENARES.	Gorakhpur ...	82	Majhauli	22nd November, 1871 ...	7,55,528 14 8	...	1,71,428 13 3	5,84,100 1 5	
	Basti ...	83	Mithwal Bakhshi, No. I.,	27th November, 1874 ...	2,707 10 8	...	2,707 10 8	...	
		84	Mithwal Bakhshi, No. II.,	31st March, 1876 ...	299 10 8	...	299 10 8	...	
	Azamgarh ...	85	Balgobind	2nd February, 1872 ...	51,705 12 6	...	1,664 7 8	50,041 4 10	
		86	Dubari	24th December, 1876 ...	144 13 0	5,000 0 0	3,199 7 0	1,945 6 0	
	Mirzapur ...	88	Kantit	14th March, 1863 ...	2,20,061 13 0	...	2,20,061 13 0	...	
		90	Gopalpur, No. II. ...	24th September, 1875...	...	4,000 0 0	2,500 0 0	1,500 0 0	
		91	Tikori	18th January, 1877 ...	1,200 0 0	...	200 0 0	1,000 0 0	
		92	Gopalpur, No. I. ...	24th September, 1875 ...	...	8,011 13 5	1,000 0 0	7,011 13 5	
		93	Ramgarh	12th September, 1877...	20,036 9 9	...	...	20,036 9 9	
	Benares ...	94	Pisur Danielpur ...	29th May, 1871 ...	1,179 0 0	...	1,179 0 0	...	
	Ghazipur ...	95	Sunwani	18th May, 1869 ...	4,89,081 1 0	4,61,537 8 0	4,89,081 1 0	4,61,537 8 0	
		96	Satnarayan Pande ...	20th June, 1868 ...	4,365 9 0	...	4,365 9 0	...	
				Total ...	15,46,310 14 3	4,78,549 5 5	8,97,687 8 3	11,27,172 11 5	
				Grand Total ...	47,56,368 8 6	5,87,325 1 7	31,23,954 4 10	22,19,739 5 3	

STATEMENT No. VIII.—*Present circumstances of the loans made to encumbered estates by the Government and the Court of Wards.*

Authority for granting loan.		Amount of loan sanctioned.	Rate of interest payable per annum.	How re-payable.		To what estate advanced.		Date of payment from treasury.	Amount actually advanced.	Amount due at the close of the past year including interest.	Amount repaid up to the close of the past year.			Arrears due at the close of the year.			Annual amount required to clear off loan within period fixed.	Probable amount available annually according to present prospects.
Number (Govt. N.-W. P. and Oudh.)	Date.			Term.	Instalments fixed if any.	Name of estate.	Serial number of estate.				Principal.	Interest.	Total.	Principal.	Interest.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
									STATE LOANS.									
		Rs.	P. c.	Years.	Rs.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
288A.	3rd Feb., 1875.	70,000	5	17	None	Náhal ...	26	20th March, 1875.	70,000 0 0	65,534 10 8	8,798 14 2	6,970 11 8	15,769 9 10	...	1,564 9 0	1,564 9 0	...	...
2756A.	3rd Dec., 1874.	26,000	5	16	2,615	Parna ...	28	January-April, 1875.	26,000 0 0	24,662 7 5	4,501 13 6	2,398 11 9	6,900 9 3	615 0 0	574 7 0	1,189 7 0	2,615	2,615
288A.	14th July, 1869.	25,000	5	12	2,800	Kunj Bihari Lal.	32	6th February, 1871.	25,000 0 0	17,883 4 1	7,695 13 2	1,639 1 3	9,334 14 5	797 7 9	432 9 8	1,230 1 5	2,800	2,800
1459A.	13th Mar., 1876.	48,000	6	...	...	Arjunpur ...	33	Dec., 1876,—May 1877.	46,000 0 0	...	1,125 9 2	...	1,125 9 2	...	1,443 3 7	1,443 3 7	...	...
2114A.	26th Sep., 1873.	25,000	5	10 from 1875-76.	As approved in G. O. No. 1007A, dated 20th June, 1876.	Rámpur ...	45	27th January, 1874.	25,000 0 0	24,546 0 5	3,573 15 7	3,816 4 7	7,390 4 2	...	566 12 2	566 12 2	3,340	3,340
173A.	20th Feb, 1872.	1,010	None	None	None	Banpur ...	51	On different dates.	1,010 0 0	10 0 0	1,010 0 0	...	1,010 0 0	...	...	...	...	...
180A.	13th Jan., 1874.	9,500	5	20	762	Pankiganganj, No. I.	66	17th March, 1874.	9,500 0 0	8,858 8 8	975 0 0	548 11 2	1,523 11 2	762 0 0	489 5 0	1,251 5 0	...	...
1376A.	8th Oct., 1872.	45,000	5	None	None	Rai Asapal Singh Bahadur.	79	18th April, 1873.	45,000 0 0	34,849 0 0	15,458 8 6	3,520 4 2	18,978 12 8	...	821 3 8	821 3 8	...	4,000
1189A.	5th May, 1874.	8,00,000	6	20	Ditto	Majhauli ...	82	April 1870—Dec., 1872.	7,55,528 14 8	6,38,915 5 4	1,71,428 13 3	77,762 6 7	2,49,191 3 10	...	18,502 12 9	18,502 12 9	...	...
								Total ...	10,03,038 14 8	8,15,259 4 7	2,14,568 7 4	96,656 3 2	2,21,224 10 6	2,174 7 9	24,394 14 10	26,469 6 7		
									COURT OF WARDS' LOANS									
123A	25th Jan., 1877.	400	6	1	400	Nagla Katar,	4	28th August, 1876.	400 0 0	402 4 2	400 0 0	19 15 2	419 15 2	...	...	...	...	...
1798A.	27th July, 1874.	60,000	6	15	6,650	Chakkarnagar.	34	1st August, 1874.	60,000 0 0	56,931 0 6	4,472 7 6	7,772 3 0	12,244 10 6	...	...	...	...	...
159A.	15th Feb., 1876.	1,000	5	None	Equal instalments.	Rajwara ...	53	March-July, 1875.	1,000 0 0	500 0 0	500 0 0	25 0 0	525 0 0	...	...	...	...	...
1553A.	29th July, 1875.	12,000	6	Ditto	None	Ata Husain.	69	24th August, 1874.	12,000 0 0	10,587 13 6	2,803 12 3	1,996 3 9	4,800 0 0	...	61 12 3	61 12 3	...	...
1553A.	Ditto ...	5,000	6	Ditto	Ditto	Khan Bibi ...	70	23rd July, 1874.	5,000 0 0	3,828 6 7	1,732 8 5	511 10 1	2,244 2 6	...	21 15 2	21 15 2	...	...
42A	16th Mar., 1877.	70,000	7½	11*	4,800	Gambhira ...	76	...	70,000 0 0	68,723 6 4	1,112 5 10	1,832 6 9	2,944 12 7	...	697 8 5	697 8 5	...	...
1960A.	24th Sep., 1875.	10,000	5	None	None	Gopalpur No. II.	90	23rd October, 1875.	4,000 0 0	3,000 0 0	2,500 0 0	150 0 0	2,650 0 0	...	...	...	...	...
960A.	Ditto ...		5	Ditto	Ditto	Gopalpur No. I.	92	Ditto ...	8,011 13 5	7,811 13 5	1,000 0 0	511 7 4	1,511 7 4	...	...	...	...	...
								Total ...	1,50,411 13 0	1,51,784 12 11	14,521 2 0	12,818 14 1	27,340 0 1	...	781 3 10	781 3 10		

STATEMENT No. IX.—*Showing details of notices of ejectment under section 36, Act XVIII. of 1873.*

District.	Name of estate.	Serial number of estate.	Number of notices issued under section 36.	Area of land in standard acres to which the notices referred.	Notices contested under section 36.				Result of notices of ejectment not contested.			
					Successfully.		*Unsuccessfully.*		*Tenants relinquished their holdings.*		*Tenants permitted to remain in possession at enhanced rents.*	
					Number.	Area.	Number.	Area.	Number.	Area.	Number.	Area.
				A. r. p.		A. r. p.		A. r. p.		A. r. p.		A. r. p.
Muzaffarnagar,	Miranpur ...	2	1	1 1 30	...	...	...	...	1	1 1 30	...	...
Meerut ...	Lawar ...	7	4	7 1 0	...	...	...	...	4	7 1 0	...	...
Agra ...	Awa ...	29	46	640 1 2	2	67 2 25	8	159 2 0	35	389 0 32	1	23 3 25
Jalaun ...	Kukargawan,	46	3	211 0 0	2	111 0 0	1	100 0 0	...	...	...	...
Cawnpore ...	Rawatpur ...	62	28	134 0 0	...	...	...	...	28	134 0 0	...	...
Ditto ...	Pankiganganj, No. I.	66	3	3 0 11	...	...	...	...	3	3 0 11	...	...
Azamgarh ...	Dubari ...	86	3	26 3 0	3	26 3 0	...	...	...	...	...	...
Mirzapur ...	Kantit ...	88	2	30 0 31	1	4 1 30	...	...	1	25 3 1	...	...
	Total ...	...	90	1,053 3 34	8	209 3 15	9	259 2 0	72	560 2 34	1	23 3 25

STATEMENT No. X—*Showing details of applications for enhancement of rent.*

District.	Name of estate.	Serial number of estate.	Cultivated area.	Number of applications for enhancement decreed during the year.	Number of tenants concerned.	Area in acres.	Rent previously paid.	Rate per acre.	Rent decreed.	Rate per acre.
			A. r. p.			A. r. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Agra ...	Awa ...	29	19,684 0 0	275	275	4,277 2 12	17,606 5 3	3 15 6	22,540 9 0	5 4 4
Cawnpore...	Rawatpur ...	62	8,634 0 0	11	230	1,362 0 0	5,826 6 11	4 4 5	6,459 10 0	4 11 10
Ditto ...	Pankiganganj, No. I.	66	450 0 0	1	111	254 0 0	1,380 8 7	5 7 0	1,549 10 7	6 1 0
Allahabad...	Sarai Pitha...	73	157 2 1	8	50	88 2 1	474 15 6	5 5 10	564 14 2	6 6 1
	Total ...	...	23,925 2 1	297	666	5,982 0 13	25,288 4 3	4 3 7	31,114 11 9	5 3 2

STATEMENT No. XI.—*Showing the estates from which arrears of the current Government demand were due at the close of the revenue year* 1876-77.

Division.	Name of estate.	Serial number of estate.	Government demand.				Paid.				Arrears.			
			a.	*b.*	*c.*	*d.*	*a.*	*b.*	*c.*	*d.*	*a.*	*b.*	*c.*	*d.*
			Revenue.	Local cesses.	Patwári rate.	Takávi.	Revenue.	Local cesses.	Patwári rate.	Takávi.	Revenue.	Local cesses.	Patwári rate	Takávi.
							Nil.							

STATEMENT No. XII.—*Showing the estates from which outstanding arrears of revenue were due at the close of the revenue year* 1876-77.

Division.	Name of estate.	Serial number of estate.	Government demand.				Paid.				Arrears.			
			a.	*b.*	*c.*	*d.*	*a.*	*b.*	*c.*	*d.*	*a.*	*b.*	*c.*	*d.*
			Revenue.	Local cesses	Patwári rate.	Takávi.	Revenue.	Local cesses.	Patwári rate.	Takávi.	Revenue.	Local cesses.	Patwári rate	Takávi.
			Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p	Rs. a. p			Rs. a. p.
Meerut ...	Miranpur ...	2	500 0 0	...	...	...	500 0 0	...	...	...	...	...	...	...
Agra ...	Khimsipur ...	30	...	...	6 4 2	...	...	...	6 4 2	...	...	...	...	...
Ditto ...	Rani Damar ...	42	161 5 11	...	...	...	161 5 11	...	...	...	...	...	...	...
Ditto ...	Rampur ...	45	168 8 9	...	...	400 0 0	168 8 9	...	...	215 2 3	...	...	...	184 13 9
Jhánsi ...	Takhtauli Mahalwara ...	47	105 4 6	...	...	...	...	...	...	...	105 4 6	...	...	...
Ditto ...	Banpur ...	51	...	...	...	396 10 7	...	...	...	234 0 0	...	...	...	162 10 7
Ditto ...	Marwari ...	52	...	...	...	99 4 0	...	...	...	...	...	...	...	99 4 0
Ditto ...	Rajwara ...	53	1,288 0 0	...	...	1,760 0 0	1,288 0 0	...	...	...	...	...	...	1,760 0 0
Allahabad ...	Khargapur ...	75	3,752 9 0	...	...	...	3,752 9 0	...	...	...	...	...	...	...
	Total ...	...	5,870 7 8	...	6 4 2	2,655 14 7	5,870 7 8	...	6 4 2	449 2 3	...	...	...	2,206 12 4

STATEMENT No. XIII.—*Comparative statement of receipts and disbursements of the Dúdhi tappas in the Mirzapur district, for the revenue year* 1876-77.

Receipts.	1875-76.	1876-77.	Disbursements.	1875-76.	1876-77.
	Rs. a. p.	Rs. a. p.		Rs a. p	Rs. a. p.
Cash balance of previous years	11,959 9 11	15,701 11 10	Establishment	3,850 9 0	2,443 14 4
Cash rents	8,896 4 2	8,514 10 1	Patwáris fees	480 0 0	480 0 0
Ditto surplus collections	549 15 10	...	Improvements	413 9 9	594 15 6
Rent of houses	214 3 0	156 1 0	Advances	100 0 0	...
Manorial and other dues	1,317 15 0	2,271 15 0	Payment to Govern nent (India Resolution No. 1454, dated 22nd June, 1875)	1,007 3 10	...
Advances recovered	1,499 10 6	842 8 6	Settlement charges	1,018 15 7	58 9 2
Miscellaneous receipts	325 0 0	47 14 0	Miscellaneous expenditure	2,190 8 5	1,443 5 3
			Total ...	9,060 14 7	5,020 12 3
			Cash balance	15,701 11 10	22,514 0 2
Total ...	24,762 10 5	27,534 12 5	Total ...	24,762 10 5	27,534 12 5

STATEMENT No. XIV.—*Comparative statement of assets and liabilities of the Dúdhi tappas in the Mirzapur district, for the revenue year* 1876-77.

Liabilities.	1875-76.	1876-77.	Assets.	1875-76.	1876-77.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Cash rents surplus collections	549 15 10	...	Advances	1,694 13 9	571 1 3
Surplus	16,846 9 9	23,085 1 5	Cash balance	15,701 11 10	22,514 0 2
Total ...	17,396 9 7	23,085 1 5	Total ...	17,396 9 7	23,085 1 5

STATEMENT No. XV.—*Statement of Receipts and Disbursements of Benevolent Trusts for 18 months, ending 30th September 1877.*

	Dispensary endowment of Har Sahai Mal and Gangaram.	Sadabart.	Aonla.	Sherkot.	Amarnath.	Gopalganj Bazar.	Dharamsala, Gorakhpur.	Domangarh.	Kala Singana Chetty's Chaultri.	Venkat Acharya's bequest.	Raja Kali Shankar Ghosal's asylum.	Munshi Sital Singh's bequest.	Rajghat Dharmsala.	Total.
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a p.	Rs. a. p
Cash rents	...	14,148 13 1	3,215 6 0	...	7,270 13 10	42 4 3	...	...	...	...	...	...	...	24,677 5 2
Mill rents	...	778 4 0	...	...	...	...	...	...	...	...	...	...	...	778 4 0
House-rent	...	...	119 14 3	...		1,006 4 0	4 12 0	11 8 0	...	...	...	...	1,045 0 0	2,187 6 3
Miscellaneous income ...	...	...	...	32 3 9	16 0 9	109 13 6	...	69 10 8	...	8 0 0	157 7 3	...	12 0 0	405 3 11
Interest on Government securities.	137 8 0	...	262 8 0	942 11 0	340 0 0	...	60 0 0	40 0 0	1,365 8 0	780 0 0	3,898 8 0	1,208 0 0	...	9,034 11 0
Debts recovered ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Government contributions...	...	...	...	...	...	...	...	...	...	...	3,492 13 6	...	...	3,492 13 6
Other contributions ...	...	...	...	...	...	...	...	...	...	...	2,170 0 0	...	...	2,170 0 0
Profit for inmate labour ...	...	...	...	...	...	...	...	...	...	...	107 7 0	...	...	107 7 0
Advances	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	137 8 0	14,927 1 1	3,597 12 3	974 14 9	7,626 14 7	1,158 5 9	64 12	121 2 8	1,365 8 9	788 0 0	9,826 3 9	1,208 0 0	1,057 0 0	42,853 2 10
DISBURSEMENTS.														
(*a.*)—*For trust purposes.*														
Dispensary establishment...	137 8 0	8,440 9 6	312 8 0	189 14 6	...	...	...	...	...	...	...	...	...	9,080 8 0
Educational ditto ...	...	...	...	448 11 4	30 12 0	...	...	...	...	...	...	...	...	479 7 4
Medicines and contingencies,	...	2,612 7 4	360 13 9	...	...	...	...	...	...	...	900 11 0	...	...	3,874 0 1
Repairs of roads, bridges, and buildings.	...	3,744 2 6	315 4 0	...	49 7 0	116 0 6	6 14 4	22 15 9	24 0 0	...	1,130 7 2	...	28 7 0	5,437 10 3
Allowances to relatives of donors and out-pensioners.	...	...	...	...	390 0 0	...	...	...	...	...	180 0 0	1,320 14 8	...	1,890 14 8
Dharmsala establishment ...	...	...	...	...	...	...	72 0 0	90 0 0	180 2 0	...	2,068 6 0	90 0 0	68 0 0	2,568 8 0
Dieting and clothing ...	...	...	48 2 8	...	...	...	...	...	1,320 10 4	...	4,428 1 3	...	...	5,796 14 3
Scholarships, books, and prizes.	...	...	...	...	...	...	...	...	...	780 0 0	...	400 0 0	...	1,180 0 0
(*b.*)—*Other expenses.*														
Government revenue ...	...	...	1,409 9 10	...	3,620 0 0	...	...	...	...	...	...	...	...	5,029 9 10
Cesses	...	...	140 14 6	...	351 6 0	...	...	...	...	...	...	...	...	492 4 6
Patwaris' fees ...	...	...	85 10 2	...	162 4 0	...	...	...	...	...	...	...	...	247 14 2
Miscellaneous charges ...	...	...	2,702 2 10	...	6,952 3 11	510 15 5	...	21 0 0	...	...	123 0 0	176 5 6	2 0 0	10,487 11 8
Total ...	137 8 0	14,797 3 4	5,375 1 9	638 9 10	11,556 0 11	626 15 11	78 14 4	133 15 9	1,524 12 4	780 0 0	8,830 9 5	1,987 4 2	98 7 0	46,565 6 9

STATEMENT No. XVI.—*Recoveries of interest on Government securities belonging to Benevolent Trusts during 18 months, ending 30th September, 1877.*

District.	Name of trust.	Nature of endowment.	Amount.	Rate of interest.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection of interest.	Balance of interest.	Remarks.
			Rs. a. p.		Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Meerut ...	Dispensary endowment by Har Sahai Mal and Gangaram	Government notes.	2,500 0 0	5½ per cent.	...	*137 8 0	137 8 0	137 8 0	...	* For one year only, *i. e.*, 1st April 1876 to 31st March, 1877.
Bareilly ...	Aonla	Ditto ...	3,000 0 0	4½ "	...	202 8 0	202 8 0	202 8 0	...	
Ditto ...	Ditto	Ditto ...	† 2,500 0 0	4 "	...	60 0 0	60 0 0	60 0 0	...	† This promissory note in the 4 per cent was purchased during the year at a cost of Rs 2,527-5-7.
Bijnor ...	Sherkot	Ditto ...	16,000 0 0	4 "	320 14 4	‡962 11 0	1,283 9 4	942 11 0	340 14 4	‡ Rs. 1-12-8 allowed extra on account of sicca rupees.
Cawnpore ...	Amarnath	Ditto ...	§ 6,500 6 0	4 "	...	340 0 0	340 0 0	340 0 0	...	§ Rs. 6,676-12 8 were expended in the purchase of promissory notes of 4 per cent. during the year.
Gorakhpur...	Dharmsala	Ditto ...	1,500 0 0	4 "	...	90 0 0	90 0 0	60 0 0	30 0 0	
Ditto ...	Domangarh	Ditto ...	1,000 0 0	4 "	...	60 0 0	60 0 0	40 0 0	20 0 0	
Benares ...	Kala Singana Chetty's Chaultri.	Ditto ...	9,500 0 0	4 "	...	570 0 0	570 0 0	380 0 0	190 0 0	
Ditto ...	Ditto ditto ...	Ditto ...	1,000 0 0	4½ "	...	67 8 0	67 8 0	45 0 0	22 8 0	
Ditto ...	Ditto ditto ...	Cash deposit ...	10,000 0 0	6 "	...	‖ 940 8 0	940 8 0	940 8 0	...	‖ Rs. 27 allowed extra on account of sicca rupees.
Ditto ...	Venkat Acharya's bequest ...	Government notes,	13,000 0 0	4 "	...	780 0 0	780 0 0	780 0 0	...	
Ditto ...	Raja Kali Shankar Ghosal's asylum.	Ditto ...	48,000 0 0	5 "	...	3,600 0 0	3,600 0 9	3,000 0 0	600 0 0	
Ditto ...	Ditto ditto ...	Ditto ...	500 0 0	4½ "	...	33 12 0	33 12 0	22 8 0	11 4 0	
Ditto ...	Ditto ditto ...	Ditto ...	14,600 0 0	4 "	...	876 0 0	876 0 0	876 0 0	...	
Ditto ...	Munshi Sital Singh's bequest ...	Ditto ...	4,000 0 0	4½ "	...	270 0 0	270 0 0	180 0 0	90 0 0	
Ditto ...	Ditto ditto ...	Ditto ...	25,700 0 0	4 "	...	1,542 0 0	1,542 0 0	1,028 0 0	514 0 0	
		Total ...	1,59,300 0 0	...	320 14 4	10,532 7 0	10,853 5 4	9,034 11 0	1,818 10 4	

STATEMENT No. XVII.—*Statement of assets and liabilities of Benevolent Trusts exclusive of the value of landed property and houses.*

	Dispensary endowments by Har Sahai Mal and Ganga Ram	Sadabart.	Aonla.	Sherkot.	Amarnath	Gopalganj Bazar.	Dharamsala, Gorakhpur.	Domangarh.	Kala Singana Chetty's Chaultri.	Venkat Acharya's bequest.	Raja Kali Shankar Ghosal's asylum.	Munshi Sital Singh's bequest.	Rajghat Dharamsala.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Assets.														
Government securities ...	2,500 0 0	...	5,530 1 1	16,000 0 0	6,500 0 0	...	1,500 0 0	1,000 0 0	20,500 0 0	13,000 0 0	63,100 0 0	29,700 0 0	...	1,59,300 0 0
Cash in hand ...	...	1,319 1 6	433 1 8	1,030 7 4	300 7 11	1,131 10 10	100 14 0	74 1 10	557 10 0	138 3 10	2,128 5 1	6 12 3	3,882 6 3	11,103 2 6
Recoverable arrears of rent	...	29 4 7	...	...	526 3 0	...	...	...	...	...	...	...	250 0 0	805 7 7
Recoverable arrears of interest	...	...	...	340 14 4	...	...	30 0 0	20 0 0	212 8 0	...	611 4 0	604 0 0	...	1,818 10 4
Total ...	2,500 0 0	1,348 6 1	5,933 1 8	17,371 5 8	7,326 10 11	1,131 10 10	1,630 14 0	1,094 1 10	21,270 2 0	13,138 3 10	65,839 9 1	30,310 12 3	4,132 6 3	1,73,027 4 5
Liabilities.														
Surplus collections ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Advances	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Surplus	2,500 0 0	1,348 6 1	5,933 1 8	17,371 5 8	7,326 10 11	1,131 10 10	1,630 14 0	1,094 1 10	21,270 2 0	13,138 3 10	65,839 9 1	30,310 12 3	4,132 6 3	1,73,027 4 5
Deficit	...	...	...	...	...	...	...	...	...	...	...	...	...	...

ORDERS OF GOVERNMENT.

No. 2062 OF 1878.

FROM

THE SECRETARY TO GOVERNMENT,
N.-W. PROVINCES AND OUDH,

TO

THE SECY. TO THE BOARD OF REVENUE,
N.-W. PROVINCES.

Dated Naini Tal, the 15th July, 1878.

SIR,

REVENUE DEPARTMENT.

I AM directed to acknowledge your letter No. $\frac{314}{X.-109}$, dated the 6th June last, with which the Junior Member submitted the report of the Court of Wards of the North-Western Provinces for the revenue year 1876-77.

2. There were ninety-seven estates under the Court's superintendence at the close of the year, as compared with ninety on the 30th September, 1876. These estates are scattered over all the districts of the provinces except Garhwál, and comprise the entirety or shares in three thousand two hundred and twenty-four villages, yielding a rental of Rs. 24,00,000, and paying Rs. 12,25,000 to Government on account of land revenue, cesses, and patwári rate. The great increase in the number of villages and in the rental and Government demands over the figures of the previous year is in great measure due to the Awa estate having been taken under the superintendence of the Court early in November, 1876.

3. The gross receipts, exclusive of debts, loans, and advances recovered, were Rs. 26,88,279, against Rs. 17,08,981 in 1875-76, and the percentage of the cost of management on these sums was 4·43 only, against 4·53. During the last five years the operations of the Court have been doubled. In 1871-72 the Court paid Rs. 5,50,000 to Government on account of land revenue and the cesses levied under Act XVIII, 1871; during 1876-77 it paid more than Rs. 11,50,000.

4. The good work done by the Court in rescuing encumbered properties from ruin is well illustrated by the figures in statement VII. appended to the report. It is to be regretted, however, that apparently this, which is one of the most important and interesting statements in the report, has not been accurately prepared. Looking to the figures of last year, for instance, and the explanation of them given in appendix A. of the report, it seems doubtful if the debts of the Miranpur estate are correctly represented now. So, if previous reports have not been inaccurate, the debts of the Narayanpur estate amounted to Rs. 44,000 at the time superintendence was assumed in 1870, and not to Rs. 25,000 only. The debt of the Rani Damar estate is shown at page 21 as Rs. 55,925, and at page 67 as Rs. 41,084. Again, the debts due from the Manda estate are shown at page 68 to have been Rs. 16,63,860 at the time the superintendence of the estate was assumed by the Court of Wards at the close of 1864; while the Board in their report for 1874-75 explained that this was the sum found to be due from Raja Chhatpal Singh in 1859, when the provisions of Regulation III., 1818, were enforced against him, and his estate was taken under direct management. If the report is to be what the late

Junior Member, Mr. Simson, intended—a reliable manual of reference—its appendices cannot be prepared with too much care.

5. The experiment of applying the rules for the management of estates under the superintendence of the Court to other than wards' estates has been most successful in the case of the attached property of Kazi Muhammad Abbas, and suggests the advisability of extending the Court's system, in a modified form perhaps, to all estates that may be placed under the charge of Collectors in execution of judicial process.

6. The remarks in para. 6 of your letter open up an interesting question, that is, what evidence the results of the management of estates under the Court give of the fairness of the assessment of the land revenue of the district in which they are situated. It will probably be admitted that there is no better test of the character of an assessment than its working when the revenue payer is himself a Government official. In this capacity he has opportunities which are denied to a settlement officer of testing the capabilities of the villages which he manages, and of judging of the fairness or otherwise of the assessments. And although estates held under direct management present analogous opportunities, they are generally broken down and impoverished proporties, which are no fair guide to the general assessment of the district or pargana. The question therefore suggests itself whether the information thus obtained might not be analysed and systematised so as to be available for the guidance of future settlement officers. Statement No. IV. is not very satisfactory on this head, inasmuch as (1) revenue-paying and revenue-free estates are mixed up; and (2) the arrangement is by estates, and not by districts, and the assessment of the several districts in each division is independent and various. However, taking the figures of this statement the following is the result:—

1.	2.	3.	4.	5.	6.
Division.	Rental.	Revenue.	Local rates including patwári rate.	Total of 3 and 4.	Percentage 5 to 2.
	Rs.	Rs.	Rs.	Rs.	
Meerut	65,762	29,005	4,640	33,645	51·6
Rohilkhand	1,89,930	1,03,644	16,583	1,20,227	63·3
Agra	7,68,248	4,33,511	69,361	5,02,872	65·8
Jhánsi	21,958	12,868	2,058	14,926	67·9
Allahabad	5,50,158	3,23,841	51,814	3,75,655	68·2

NOTE.—Columns 11 and 12 of statement IV. contain the figures for revenue-free estates also; cesses have therefore been calculated at 10 per cent. and patwári's fees at 5 per cent. of the revenue. The Benares division is omitted, as being permanently settled in part.

If the figures given above are any guide, the assessments seem to be lightest in Meerut and heaviest in Allahabad.

7. More than half a lakh of rupees was expended on improvements during the year, the Kantit estate alone accounting for over three-fifths of this sum. The good work done in making improvements in this estate is worthy of imitation elsewhere, and there is no branch of the duty devolving on the Collector as Superintendent of Wards' Estates which is more important or more interesting. The benefit that may thus be conferred on proprietors and the country at large is durable and lasting, while the clearance of debt is too often but temporary, and the accumulation of a large surplus is a positive temptation to a young man placed in charge of a flourishing estate.

8. In the review of the report for 1875-76 (para. 8 of G. O. No. 933A., dated the 22nd May, 1877) the Lieutenant-Governor suggested that some portion of the large surplus to the credit of Karam Ali Khan's estate might be profitably invested in the drainage of the village of Jarcha in the Bulandshahr district, which belongs to the ward, and was said to be fast deteriorating, owing to the accumulation of water in the low-lands during the rains, and to the consequent water-logging of the soil and sickness of the inhabitants. The Board have since been in communication with the Irrigation Department on the subject, but, owing to press of work, the Superintending Engineer has not yet been able to mature a project. His Honour will be glad to be informed of the action the Junior Member eventually determines to take with a view to the restoration of the village.

9. A kindred subject is that of the utilization of the opportunity Collectors have of introducing agricultural improvements, good ploughs, farm stock and seed, and making the large estates they manage true model farms for the imitation of all the landholders in the district. A paragraph in the Court of Wards' Report might with advantage be devoted to this subject in future.

10. The debts of Kunwar Bhim Singh of Almora were discharged by means of loans granted free of interest by Rája Sheoraj Singh of Kásbipur and Rája Pratap Singh of Tehri, and these loans were to have been repaid in seventeen or eighteen years from the surplus income of villages in the Moradabad district. The arrangement received His Honour's sanction, but during the past year (page 12 of the report) revised arrangements have been made, without reference to Government, by which the greater portion of the income of these villages will be absorbed in the allowance made for Kunwar Bhim Singh's maintenance, and a very small annual provision, if any at all, will be left for the repayment of the loans. I am to request that the Junior Member will state whether these later arrangements have received the approval of the creditors.

11. The demand on the Awa estate for water-rate was Rs. 37,151, of which the Collector realised only Rs. 29,563, or 79·5 per cent., from the tenants. The Lieutenant-Governor desires to be furnished with an explanation of the abnormal balance that was thus allowed to accrue. The deficiency of the collections on account of arrears of rent is still more marked, and in the absence of explanation is calculated to reflect discredit on the management. The Junior Member should also explain why the uncollected balance of water-rate was so large in the Akbarpur Sen estate in the Cawnpore district.

12. The fact that the sarbarahkar of the Barhai estate expended some thousands of rupees in 1875-76 on improvements without sanction seems to betray remarkable laxity on the part of the Collector, who could have taken but little trouble to know how the estates under his charge were being administered.

13. His Honour regrets to observe that the Junior Member had to notice unfavourably the action of the Collector of Agra on so many points connected with the management of the Awa estate. The estate is very

large and its superintendence no light task, but this is no excuse for disregard of the instructions by which the Collector is bound to be guided.

14. Appendix C. of the report shows that the year was a favourable one for Dúdhi. The demand seems to have been realised in full, and both tenants and supurdars were so prosperous that they required no aid from Government in the shape of advances. Fortunately, too, the tappas suffered so little from the drought of 1877 that Mr. Lumsden had no anxiety as to the ability of the people to meet their engagements. Under these circumstances some portion of the cash balance, which was Rs. 15,702 at the beginning of the year, and Rs. 22,514 at its close, should, in the Lieutenant-Governor's opinion, be credited to general provincial revenues. His Honour considers that Rs. 10,000 is an ample balance to leave in the Collector's hands for the administration of the estate, and is therefore pleased to direct that, of the surplus available on the 30th September last, Rs. 12,500 shall be credited to the provinces.

15. To the list of benevolent trusts (appendix D.) has been added that of Gopálganj in the Allahabad district, and its discovery after the lapse of so many years suggests the possibility of there being other trusts in the provinces of which the accounts are not reported. I am to request that the Board will institute an enquiry with a view to ascertaining if there are any such unreported trusts.

16. The Board have also removed one trust, that of Har Sahai Mall and Ganga Ram, from the list. From papers His Honour has recently seen in connection with the Agra College endowment, he doubts the expediency of this action, and desires that the trust be restored to the list. The management of the endowment may remain with the Dispensary Sub-Committee at Meerut, but the Board's control and supervision should not be relaxed.

17. The remarks in paras. 18 to 20 of your letter were probably written in forgetfulness of the fact that final orders have been given on the general question of making loans from the surplus funds of one estate to another estate under the Court.

His Honour must admit that the character of the security is an important element in the calculation of the interest which may fairly be claimed on a loan ; that the mortgage of a solvent estate managed by the Court is a security of the best character ; and that a lower rate of interest may be charged for a loan to an estate under the Court than a banker may expect for a loan to an estate the management of which may be troublesome and expensive, or, if the mortgage is a simple one, defective and unsuccessful. While Sir George Couper is ready to receive favourably and dispose of on its merits any recommendation the Junior Member may make in special cases, he sees no advantage in re-opening the discussion of the general question, or laying down a general rule applicable to all cases. The rate of interest should in each case be fixed on due consideration of the solvency of the borrowing estate, and the time it is likely to remain under the Court of Wards.

18. There are a few remarks, however, which His Honour desires me to record in reference to the sentiments expressed by the Junior

Member in his report. Mr. Carmichael contends that whenever the circumstances of an estate are such as would justify a loan being granted to it by the State, there can be no objection to granting the loan from the surplus funds of an estate under the Court of Wards. But there is generally no analogy between the circumstances which justify a loan from the State and from one estate to another. The Government may be willing to lend money on very easy terms and bad security, if there are political or other grounds which render it advisable to do so, while those considerations might, and in most cases would, have no influence with a private capitalist, in whose place the Court of Wards stands as manager of an estate with surplus funds available for investment. There are circumstances, it is true, under which even the Court of Wards may be justified in lending money on far easier terms than those obtainable in the market. Such circumstances were recognised in the case of the Gopálpur estate, which belongs to a branch of the Kantit family, and to which the Government, to save it from alienation and its proprietors from ruin, sanctioned a loan being granted at a low rate of interest from the surplus funds which the Court of Wards held in trust for the head of the family.

State loans are always more or less eleemosynary in their character, and are granted on grounds of general policy, and not on strict business principles. The Court of Wards, on the other hand, is bound as trustee to use the surplus funds of an estate under its charge to the best advantage in the interest of the proprietor; and if, in determining the conditions on which those funds should be lent, it neglects to have regard to the value which money has in the open market, it cannot escape the imputation of sometimes unduly favouring one estate at the expense of another.

19. With reference to para. 23 of your letter, I am to state that His Honour entirely concurs in the Junior Member's views, and desires that assistants may be placed in charge of estates more frequently than is now the case. In Jhánsi each assistant manages the estates in his own pargana, subject of course to the control of the Deputy Commissioner, and the result is that, notwithstanding the difficulties that have to be encountered in dealing with landed property in that district, the management is always efficient. The same is the case to a great extent in Oudh.

I have the honour to be,
SIR,
Your most obedient servant,
C. ROBERTSON,
Secy. to Govt., N.-W. P. and Oudh.

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